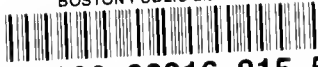


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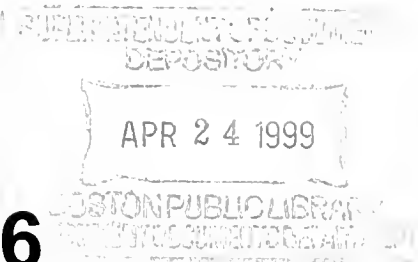
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Individual Income Tax Returns 1996



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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at http://www.ustreas.irs.gov/prod/tax_stats/index.html.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1996. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 120 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1996.

Table A on the following pages presents selected income and tax items for Tax Years 1992, 1993, 1994, 1995, and 1996 as they appear on the forms and provides the percentage change for each item between 1995 and 1996. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1996, the number of individual tax returns filed increased by over 2.1 million, or 1.8 percent. Adjusted gross income (AGI) grew

\$346.6 billion, or 8.3 percent from 1995 to 1996, compared to the 7.2 percent growth recorded from 1994 to 1995. Total tax liability increased 11.6 percent to \$693.0 billion. Several components of AGI showed sizable increases for 1996: taxable IRA distributions increased 22.0 percent; capital gain distributions reported on Form 1040 increased 60.1 percent; and net capital gain less loss increased 47.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1996, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars¹

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Item | Current dollars | | | | | Percent change, 1995 to 1996 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|
| | 1992 | 1993 | 1994 | 1995 | 1996 | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| All returns* | 113,604,503 | 114,601,819 | 115,943,131 | 118,218,327 | 120,351,208 | 1.8 |
| Form 1040 returns | 65,870,679 | 66,358,259 | 66,390,696 | 64,774,724 | 66,264,999 | 2.3 |
| Electronically filed returns | 3,412,727 | 3,858,800 | 3,562,384 | 4,130,001 | 4,905,975 | 18.8 |
| Form 1040A returns | 28,768,327 | 27,850,427 | 26,051,305 | 24,463,262 | 24,579,173 | 0.5 |
| Electronically filed returns | 7,266,419 | 7,707,100 | 5,639,602 | 5,975,664 | 7,083,225 | 18.5 |
| Form 1040EZ returns | 18,965,496 | 20,393,132 | 20,507,577 | 21,644,177 | 21,196,154 | -2.1 |
| Electronically filed returns | 1,825,658 | 2,524,937 | 2,700,590 | 4,618,555 | 6,964,704 | 50.8 |
| Form 1040PC returns | 4,770,221 | 4,215,400 | 2,993,313 | 7,102,740 | 8,310,882 | 17.0 |
| Salaries & wages | | | | | | |
| Number of returns | 96,263,895 | 98,003,356 | 99,356,244 | 101,138,551 | 102,748,874 | 1.6 |
| Amount | 2,805,703,266 | 2,892,120,390 | 3,026,777,706 | 3,201,456,569 | 3,376,871,545 | 5.5 |
| Taxable interest received | | | | | | |
| Number of returns | 67,280,674 | 65,233,312 | 65,340,012 | 67,028,830 | 67,159,338 | 0.2 |
| Amount | 162,343,280 | 131,140,527 | 126,169,276 | 154,780,536 | 165,672,564 | 7.0 |
| Tax-exempt interest | | | | | | |
| Number of returns | 4,453,458 | 4,691,129 | 5,061,511 | 5,006,129 | 5,000,839 | -0.1 |
| Amount | 45,728,471 | 46,459,032 | 48,296,834 | 48,518,428 | 48,216,666 | -0.6 |
| Dividends in AGI | | | | | | |
| Number of returns | 23,715,100 | 24,690,816 | 25,235,082 | 26,214,195 | 27,709,581 | 5.7 |
| Amount | 77,925,720 | 79,728,631 | 82,410,237 | 94,592,325 | 104,254,986 | 10.2 |
| State income tax refund | | | | | | |
| Number of returns | 16,769,415 | 17,272,312 | 17,771,636 | 18,261,317 | 18,352,565 | 0.5 |
| Amount | 10,190,421 | 11,237,850 | 11,853,690 | 12,235,548 | 12,751,223 | 4.2 |
| Alimony received | | | | | | |
| Number of returns | 466,532 | 418,739 | 421,716 | 427,060 | 415,593 | -2.7 |
| Amount | 4,606,142 | 4,208,182 | 4,397,932 | 4,339,781 | 4,592,121 | 5.8 |
| Business or profession net income, less loss | | | | | | |
| Number of returns | 15,320,466 | 15,633,049 | 15,944,127 | 16,172,851 | 16,735,827 | 3.5 |
| Amount | 154,002,154 | 155,704,680 | 166,203,589 | 169,343,327 | 176,903,956 | 4.5 |
| Net capital gain in AGI less loss | | | | | | |
| Number of returns | 13,352,724 | 14,465,599 | 14,808,542 | 15,284,562 | 16,636,286 | 8.8 |
| Amount | 116,393,768 | 141,576,763 | 139,544,718 | 166,758,085 | 245,960,751 | 47.5 |
| Capital gain distributions reported on Form 1040 | | | | | | |
| Number of returns | 3,137,878 | 3,942,860 | 4,014,164 | 4,678,363 | 5,428,435 | 16.0 |
| Amount | 1,835,768 | 2,595,138 | 2,743,634 | 3,657,121 | 5,856,183 | 60.1 |
| Sales of property other than capital assets, net gain less loss | | | | | | |
| Number of returns | 1,684,241 | 1,705,943 | 1,774,653 | 1,777,233 | 1,822,036 | 2.6 |
| Amount | -2,654,106 | -3,825,285 | -3,188,731 | -3,010,038 | -2,284,494 | 24.1 |
| Total IRA distributions | | | | | | |
| Number of returns | 5,565,393 | 5,130,514 | 5,502,525 | 5,858,634 | 6,456,820 | 10.2 |
| Amount | 55,637,677 | 48,717,807 | 55,312,555 | 59,840,199 | 70,006,464 | 17.0 |
| Taxable IRA distributions in AGI | | | | | | |
| Number of returns | 4,444,823 | 4,382,772 | 4,777,297 | 5,255,882 | 5,831,146 | 10.8 |
| Amount | 26,273,246 | 27,080,640 | 33,106,103 | 37,316,169 | 45,538,743 | 22.0 |
| Total pensions & annuities | | | | | | |
| Number of returns | 18,752,298 | 18,534,595 | 19,063,270 | 19,778,915 | 20,675,450 | 4.6 |
| Amount | 262,505,637 | 270,507,408 | 288,967,847 | 311,264,612 | 344,907,107 | 10.8 |
| Taxable pensions & annuities in AGI | | | | | | |
| Number of returns | 17,676,445 | 17,441,114 | 17,893,606 | 18,414,601 | 19,272,307 | 4.7 |
| Amount | 186,491,698 | 194,014,034 | 205,442,984 | 221,053,045 | 238,786,811 | 8.0 |
| Rents, royalties, partnerships, estates, trusts, etc. | | | | | | |
| Number of returns | 13,593,119 | 13,778,329 | 13,995,757 | 14,158,755 | 14,371,185 | 1.6 |
| Amount | 101,267,900 | 110,852,259 | 135,860,869 | 148,999,462 | 175,060,227 | 17.6 |
| Farm net income less loss | | | | | | |
| Number of returns | 2,288,218 | 2,272,407 | 2,242,324 | 2,219,244 | 2,188,025 | -1.4 |
| Amount | -2,536,007 | -3,666,447 | -7,378,101 | -7,849,640 | -7,111,985 | 8.4 |
| Unemployment compensation in AGI | | | | | | |
| Number of returns | 10,309,533 | 9,655,286 | 8,530,794 | 7,985,322 | 7,995,015 | 0.1 |
| Amount | 31,393,169 | 27,586,208 | 20,285,055 | 19,336,423 | 19,326,824 | -0.0 |
| Social security benefits (received) | | | | | | |
| Number of returns | 10,783,342 | 10,412,635 | 10,040,115 | 10,292,449 | 10,961,473 | 6.6 |
| Amount | 111,289,205 | 112,359,437 | 112,332,115 | 119,291,657 | 130,679,153 | 9.6 |
| Taxable social security benefits in AGI | | | | | | |
| Number of returns | 5,535,811 | 5,688,191 | 5,891,912 | 6,598,033 | 7,365,955 | 11.8 |
| Amount | 23,139,399 | 24,649,668 | 38,639,292 | 45,715,361 | 53,203,171 | 18.4 |
| Foreign earned income exclusion ² | | | | | | |
| Number of returns | 252,629 | 243,928 | 257,240 | 266,129 | 279,004 | 4.8 |
| Amount | 11,166,790 | 10,657,053 | 11,096,943 | 12,284,935 | 11,982,578 | -2.6 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Item | Current dollars | | | | | Percent change, 1995 to 1996 |
|---|-----------------|---------------|---------------|---------------|---------------|---------------------------------|
| | 1992 | 1993 | 1994 | 1995 | 1996 | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Net operating loss ² | | | | | | |
| Number of returns | 351,037 | 367,330 | 431,277 | 505,303 | 503,913 | -0.3 |
| Amount | 42,117,716 | 44,021,921 | 47,045,252 | 49,330,982 | 49,749,182 | 0.8 |
| Other income, net gain less loss ³ | | | | | | |
| Number of returns | 5,256,347 | 5,225,702 | 5,453,748 | 4,623,440 | 4,698,360 | 1.6 |
| Amount | 21,502,493 | 19,639,891 | 21,915,214 | 15,518,117 | 16,741,080 | 7.9 |
| Total income, net gain less loss | | | | | | |
| Number of returns | 113,475,772 | 114,524,280 | 115,831,790 | 118,113,441 | 120,289,122 | 1.8 |
| Amount | 3,664,593,805 | 3,759,964,153 | 3,946,621,274 | 4,230,493,192 | 4,578,621,425 | 8.2 |
| Primary taxpayer IRA adjustment | | | | | | |
| Number of returns | 4,036,901 | 3,998,976 | 3,902,183 | 3,889,574 | 3,970,788 | 2.1 |
| Amount | 6,191,865 | 6,050,274 | 5,974,238 | 5,944,655 | 6,207,337 | 4.4 |
| Spouse IRA adjustment | | | | | | |
| Number of returns | 1,837,085 | 1,799,919 | 1,707,974 | 1,661,103 | 1,663,101 | 0.1 |
| Amount | 2,504,195 | 2,477,126 | 2,414,533 | 2,393,359 | 2,420,197 | 1.1 |
| One-half of self-employment tax | | | | | | |
| Number of returns | 12,206,670 | 12,486,990 | 12,734,753 | 12,849,084 | 13,204,164 | 2.8 |
| Amount | 11,540,330 | 11,867,147 | 13,104,801 | 13,341,810 | 14,044,148 | 5.3 |
| Self-employed health insurance | | | | | | |
| Number of returns | 2,825,883 | 2,944,725 | 1,483,167 | 3,011,145 | 3,147,032 | 4.5 |
| Amount | 1,367,088 | 2,101,234 | 1,183,635 | 2,601,145 | 2,785,382 | 7.1 |
| Keogh retirement plan | | | | | | |
| Number of returns | 919,187 | 947,949 | 995,844 | 1,032,102 | 1,079,413 | 4.6 |
| Amount | 7,592,136 | 8,160,190 | 8,194,688 | 8,734,145 | 8,979,382 | 2.8 |
| Forfeited interest penalty | | | | | | |
| Number of returns | 905,383 | 691,586 | 636,445 | 803,838 | 708,631 | -11.8 |
| Amount | 153,086 | 105,227 | 137,032 | 203,861 | 167,528 | -17.8 |
| Alimony paid adjustment | | | | | | |
| Number of returns | 680,281 | 628,100 | 639,000 | 567,947 | 597,157 | 5.1 |
| Amount | 5,513,598 | 5,305,227 | 5,513,611 | 5,225,564 | 5,668,169 | 8.5 |
| Foreign housing deductions | | | | | | |
| Number of returns | 3,374 | 2,479 | 4,312 | 5,765 | 4,055 | -29.7 |
| Amount | 52,785 | 17,248 | 50,994 | 114,619 | 75,059 | -34.5 |
| Other adjustments | | | | | | |
| Number of returns | 88,883 | 103,801 | 125,020 | 126,323 | 120,561 | -4.6 |
| Amount | 549,171 | 540,601 | 981,245 | 860,329 | 618,170 | -28.1 |
| Total statutory adjustments | | | | | | |
| Number of returns | 17,170,925 | 17,179,519 | 17,859,335 | 18,208,887 | 18,424,901 | 1.2 |
| Amount | 35,464,254 | 36,624,273 | 39,103,321 | 41,139,577 | 42,646,933 | 3.7 |
| Adjusted gross income or loss (AGI) | | | | | | |
| Amount | 3,629,129,550 | 3,723,339,880 | 3,907,517,953 | 4,189,353,615 | 4,535,974,492 | 8.3 |
| Total itemized deductions | | | | | | |
| Number of returns | 32,540,614 | 32,821,464 | 33,017,754 | 34,007,717 | 35,414,589 | 4.1 |
| Amount | 481,945,631 | 490,403,708 | 493,654,068 | 527,374,034 | 572,541,293 | 8.6 |
| Total standard deduction | | | | | | |
| Number of returns | 80,072,236 | 80,840,916 | 81,947,182 | 83,222,737 | 83,996,917 | 0.8 |
| Amount | 366,533,607 | 382,134,445 | 397,106,389 | 413,584,632 | 426,102,973 | 3.0 |
| Basic standard deduction | | | | | | |
| Number of returns | 80,072,236 | 80,840,916 | 81,947,182 | 83,222,737 | 83,996,917 | 0.9 |
| Amount | 355,222,745 | 370,905,395 | 385,027,102 | 401,265,344 | 412,808,983 | 2.8 |
| Additional standard deduction | | | | | | |
| Number of returns | 10,643,118 | 10,547,983 | 10,621,983 | 10,809,600 | 11,042,761 | 2.2 |
| Amount | 11,310,862 | 11,229,050 | 12,079,287 | 12,319,288 | 13,293,990 | 7.9 |
| AGI less deductions | | | | | | |
| Number of returns | 102,105,105 | 102,468,642 | 104,288,562 | 106,211,028 | 107,919,330 | 1.6 |
| Amount | 2,853,414,748 | 2,925,681,033 | 3,092,849,174 | 3,326,498,893 | 3,615,875,867 | 8.7 |
| Number of exemptions | 230,547,002 | 232,920,023 | 232,716,395 | 237,164,486 | 238,626,393 | 0.6 |
| Exemption amount | 523,042,222 | 540,540,132 | 562,559,033 | 584,509,487 | 598,860,677 | 2.5 |
| Taxable income | | | | | | |
| Number of returns | 90,717,400 | 90,831,069 | 92,793,239 | 94,612,292 | 96,576,755 | 2.1 |
| Amount | 2,395,695,907 | 2,453,542,706 | 2,597,980,066 | 2,813,826,386 | 3,089,667,389 | 9.8 |
| Tax from table, rate schedules, etc. | | | | | | |
| Number of returns | 90,623,988 | 90,737,061 | 92,689,014 | 94,482,512 | 96,513,834 | 2.1 |
| Amount | 481,900,611 | 508,359,262 | 540,938,022 | 595,744,087 | 666,575,498 | 11.9 |
| Additional taxes | | | | | | |
| Number of returns | 121,579 | 73,274 | 100,985 | 65,179 | 36,237 | -44.4 |
| Amount | 730,262 | 534,701 | 633,313 | 424,567 | 148,670 | -65.0 |
| Income tax before credits | | | | | | |
| Number of returns | 90,633,192 | 90,754,509 | 92,701,755 | 94,497,909 | 96,522,237 | 2.1 |
| Amount | 482,630,873 | 508,893,963 | 541,571,335 | 596,168,654 | 666,724,167 | 11.8 |
| Child care credit | | | | | | |
| Number of returns | 5,980,219 | 6,090,070 | 6,011,648 | 5,964,253 | 5,974,146 | 0.2 |
| Amount | 2,527,188 | 2,559,319 | 2,525,652 | 2,517,962 | 2,531,383 | 0.6 |
| Credit for elderly or disabled | | | | | | |
| Number of returns | 240,144 | 223,053 | 222,358 | 251,524 | 168,012 | -33.2 |
| Amount | 51,120 | 49,019 | 46,601 | 48,028 | 31,836 | -33.7 |
| Foreign tax credit | | | | | | |
| Number of returns | 1,068,776 | 1,292,596 | 1,545,691 | 1,730,566 | 2,105,799 | 21.7 |
| Amount | 2,047,275 | 2,217,865 | 2,308,948 | 2,965,313 | 3,538,835 | 19.3 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Item | Current dollars | | | | | Percent change, 1995 to 1996 |
|--|-----------------|-------------|-------------|-------------|-------------|---------------------------------|
| | 1992 | 1993 | 1994 | 1995 | 1996 | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| General business credit | | | | | | |
| Number of returns | 252,151 | 255,132 | 301,244 | 267,527 | 297,511 | 11.2 |
| Amount | 574,633 | 578,304 | 690,038 | 702,906 | 742,891 | 5.7 |
| Prior year minimum tax credit | | | | | | |
| Number of returns | 63,316 | 60,158 | 77,133 | 106,592 | 117,414 | 10.2 |
| Amount | 283,960 | 256,340 | 376,558 | 468,755 | 669,545 | 42.8 |
| Total credits ² | | | | | | |
| Number of returns | 7,627,557 | 7,928,776 | 8,120,873 | 8,263,198 | 8,583,103 | 3.9 |
| Amount | 5,690,280 | 5,858,492 | 6,141,494 | 6,894,461 | 7,740,814 | 12.3 |
| Income tax less credits ³ | | | | | | |
| Number of returns | 90,075,274 | 90,175,136 | 92,092,322 | 94,020,926 | 96,051,501 | 2.2 |
| Amount | 476,940,593 | 503,035,471 | 535,429,841 | 589,274,192 | 658,983,353 | 11.8 |
| Self-employment tax | | | | | | |
| Number of returns | 12,243,336 | 12,501,349 | 12,748,808 | 12,850,372 | 13,217,169 | 2.8 |
| Amount | 23,154,833 | 23,753,616 | 26,227,746 | 26,678,859 | 28,094,894 | 5.3 |
| Alternative minimum tax | | | | | | |
| Number of returns | 287,183 | 334,615 | 368,964 | 414,106 | 477,898 | 15.4 |
| Amount | 1,357,063 | 2,052,790 | 2,212,094 | 2,290,576 | 2,812,746 | 22.8 |
| Recapture taxes | | | | | | |
| Number of returns | 4,433 | 9,699 | 7,280 | 7,416 | 12,207 | 64.8 |
| Amount | 27,583 | 30,014 | 34,596 | 51,517 | 70,167 | 38.2 |
| Social security Medicare tax on tip income not reported | | | | | | |
| Number of returns | 306,218 | 280,979 | 347,712 | 267,601 | 286,946 | 7.2 |
| Amount | 67,478 | 37,372 | 33,599 | 43,651 | 32,100 | -28.5 |
| Tax on qualified retirement plans | | | | | | |
| Number of returns | 3,045,980 | 2,673,956 | 2,832,705 | 3,039,096 | 3,434,814 | 13.0 |
| Amount | 1,524,638 | 1,392,898 | 1,501,808 | 1,780,113 | 2,189,148 | 23.0 |
| Advanced earned income credit payments | | | | | | |
| Number of returns | 27,599 | 35,196 | 220,447 | 193,751 | 192,014 | -0.9 |
| Amount | 15,396 | 10,316 | 75,243 | 124,693 | 91,737 | -28.4 |
| Total tax liability ⁴ | | | | | | |
| Number of returns | 93,088,694 | 93,330,455 | 95,432,579 | 97,461,757 | 99,665,343 | 2.3 |
| Amount | 503,095,005 | 530,328,396 | 565,560,681 | 620,965,863 | 693,027,778 | 11.8 |
| Income tax withheld | | | | | | |
| Number of returns | 97,535,602 | 98,688,932 | 100,436,904 | 102,436,220 | 104,213,605 | 1.7 |
| Amount | 407,463,612 | 426,405,232 | 460,687,479 | 495,484,153 | 533,284,434 | 7.8 |
| Estimated tax payments | | | | | | |
| Number of returns | 12,783,008 | 12,379,549 | 12,083,839 | 11,903,592 | 12,333,764 | 3.8 |
| Amount | 113,747,377 | 116,326,360 | 115,983,568 | 122,489,252 | 141,571,020 | 16.8 |
| Earned income credit ⁵ | | | | | | |
| Number of returns | 14,096,575 | 15,117,389 | 19,017,357 | 19,334,397 | 19,463,836 | 0.7 |
| Amount | 13,027,917 | 15,536,762 | 21,105,158 | 25,955,575 | 28,825,258 | 11.1 |
| Payment with an extension request | | | | | | |
| Number of returns | 1,152,117 | 1,167,281 | 1,249,234 | 1,368,994 | 1,422,648 | 3.9 |
| Amount | 9,947,890 | 11,830,005 | 19,752,634 | 24,929,343 | 32,447,235 | 30.2 |
| Excess social security tax withheld | | | | | | |
| Number of returns | 932,687 | 897,355 | 930,953 | 1,033,189 | 1,178,757 | 14.1 |
| Amount | 846,175 | 925,295 | 935,083 | 1,081,454 | 1,313,451 | 21.6 |
| Other payments | | | | | | |
| Form 2439 | | | | | | |
| Number of returns | 33,198 | 51,004 | 30,165 | 42,037 | 87,976 | 109.3 |
| Amount | 109,013 | 63,897 | 44,384 | 67,482 | 60,178 | -10.8 |
| Form 4136 | | | | | | |
| Number of returns | 638,306 | 584,651 | 575,317 | 519,653 | 513,815 | -1.1 |
| Amount | 171,046 | 155,319 | 157,098 | 123,815 | 108,650 | -12.2 |
| Total payments ⁶ | | | | | | |
| Number of returns | 106,046,359 | 107,125,726 | 109,152,732 | 111,098,864 | 112,926,241 | 1.6 |
| Amount | 545,313,031 | 579,499,432 | 618,682,380 | 670,131,074 | 737,610,226 | 10.1 |
| Overpayment, total | | | | | | |
| Number of returns | 80,991,052 | 82,403,149 | 85,089,436 | 85,348,771 | 86,492,206 | 1.3 |
| Amount | 92,047,931 | 98,875,046 | 112,924,413 | 119,462,121 | 128,964,442 | 8.0 |
| Overpayment refunded | | | | | | |
| Number of returns | 77,840,969 | 79,275,446 | 82,136,645 | 82,744,440 | 83,668,927 | 1.1 |
| Amount | 78,879,540 | 84,776,869 | 98,539,553 | 104,537,379 | 111,680,967 | 8.8 |
| Refund credited to next year | | | | | | |
| Number of returns | 4,863,373 | 4,624,588 | 4,347,767 | 3,671,556 | 3,862,330 | 6.2 |
| Amount | 13,168,391 | 14,098,178 | 14,384,861 | 14,924,742 | 17,283,475 | 16.8 |
| Tax due at time of filing | | | | | | |
| Number of returns | 29,035,574 | 28,637,871 | 27,639,693 | 29,734,331 | 30,601,619 | 2.9 |
| Amount | 50,411,381 | 50,330,900 | 60,507,961 | 71,153,015 | 85,337,201 | 19.9 |
| Tax penalty | | | | | | |
| Number of returns | 4,555,184 | 4,972,115 | 4,707,696 | 5,177,201 | 5,530,812 | 8.8 |
| Amount | 581,476 | 626,890 | 705,246 | 856,106 | 955,207 | 11.8 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Item | Constant 1990 dollars ² | | | | | Percent change, 1995 to 1996 |
|---|------------------------------------|---------------|---------------|---------------|---------------|---------------------------------|
| | 1992 | 1993 | 1994 | 1995 | 1996 | |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns ³ | 113,604,503 | 114,601,819 | 115,943,131 | 118,218,327 | 120,351,208 | 1.8 |
| Form 1040 returns | 65,870,679 | 66,358,259 | 66,390,696 | 64,774,724 | 66,264,999 | 2.3 |
| Electronically filed returns | 3,412,727 | 3,858,800 | 3,562,384 | 4,130,001 | 4,905,975 | 18.8 |
| Form 1040A returns | 28,768,327 | 27,850,427 | 26,051,305 | 24,463,262 | 24,579,173 | 0.5 |
| Electronically filed returns | 7,266,419 | 7,707,100 | 5,639,602 | 5,975,664 | 7,083,225 | 18.5 |
| Form 1040EZ returns | 18,965,496 | 20,393,132 | 20,507,577 | 21,644,177 | 21,196,154 | -2.1 |
| Electronically filed returns | 1,825,658 | 2,524,937 | 2,700,590 | 4,618,555 | 6,964,704 | 50.8 |
| Form 1040PC returns | 4,770,221 | 4,215,400 | 2,993,313 | 7,102,740 | 8,310,882 | 17.0 |
| Salaries & wages | | | | | | |
| Number of returns | 96,263,895 | 98,003,356 | 99,356,244 | 101,138,551 | 102,748,874 | 1.6 |
| Amount | 2,614,821,310 | 2,614,937,061 | 2,669,116,143 | 2,745,674,587 | 2,814,059,621 | 2.5 |
| Taxable interest received | | | | | | |
| Number of returns | 67,280,674 | 65,233,312 | 65,340,012 | 67,028,830 | 67,159,338 | 0.2 |
| Amount | 151,298,490 | 118,571,905 | 111,260,384 | 132,744,885 | 138,060,470 | 4.0 |
| Tax-exempt interest | | | | | | |
| Number of returns | 4,453,458 | 4,691,129 | 5,061,511 | 5,006,129 | 5,000,839 | -0.1 |
| Amount | 42,617,401 | 42,006,358 | 42,589,801 | 41,611,002 | 40,180,555 | -3.4 |
| Dividends in AGI | | | | | | |
| Number of returns | 23,715,100 | 24,690,816 | 25,235,082 | 26,214,195 | 27,709,581 | 5.7 |
| Amount | 72,624,157 | 72,087,370 | 72,672,167 | 81,125,493 | 86,879,155 | 7.1 |
| State income tax refund | | | | | | |
| Number of returns | 16,769,415 | 17,272,312 | 17,771,636 | 18,261,317 | 18,352,565 | 0.5 |
| Amount | 9,497,130 | 10,160,805 | 10,452,989 | 10,493,609 | 10,626,019 | 1.3 |
| Alimony received | | | | | | |
| Number of returns | 466,532 | 418,739 | 421,716 | 427,060 | 415,593 | -2.7 |
| Amount | 4,292,770 | 3,804,866 | 3,878,247 | 3,721,939 | 3,826,768 | 2.8 |
| Business or profession net income, less loss | | | | | | |
| Number of returns | 15,320,466 | 15,633,049 | 15,944,127 | 16,172,851 | 16,735,827 | 3.5 |
| Amount | 143,524,841 | 140,781,808 | 146,564,011 | 145,234,414 | 147,419,963 | 1.5 |
| Net capital gain in AGI less loss | | | | | | |
| Number of returns | 13,352,724 | 14,465,599 | 14,808,542 | 15,284,562 | 16,636,286 | 8.8 |
| Amount | 108,475,087 | 128,007,923 | 123,055,307 | 143,017,226 | 204,967,293 | 43.3 |
| Capital gain distributions reported on Form 1040 | | | | | | |
| Number of returns | 3,137,878 | 3,942,860 | 4,014,164 | 4,678,363 | 5,428,435 | 16.0 |
| Amount | 1,710,874 | 2,346,418 | 2,419,430 | 3,136,467 | 4,880,153 | 55.6 |
| Sales of property other than capital assets, net gain less loss | | | | | | |
| Number of returns | 1,684,241 | 1,705,943 | 1,774,653 | 1,777,233 | 1,822,036 | 2.5 |
| Amount | -2,473,538 | -3,458,666 | -2,811,932 | -2,581,508 | -1,903,745 | 26.3 |
| Total IRA distributions | | | | | | |
| Number of returns | 5,565,393 | 5,130,514 | 5,502,525 | 5,858,634 | 6,456,820 | 10.2 |
| Amount | 51,852,448 | 44,048,650 | 48,776,504 | 51,320,925 | 58,338,720 | 13.7 |
| Taxable IRA distributions in AGI | | | | | | |
| Number of returns | 4,444,823 | 4,382,772 | 4,777,297 | 5,255,882 | 5,831,146 | 10.9 |
| Amount | 24,485,784 | 24,485,208 | 29,194,094 | 32,003,575 | 37,948,953 | 18.8 |
| Total pensions & annuities | | | | | | |
| Number of returns | 18,752,298 | 18,534,595 | 19,063,270 | 19,778,915 | 20,675,450 | 4.5 |
| Amount | 244,646,446 | 244,581,743 | 254,821,735 | 266,950,782 | 287,422,589 | 7.7 |
| Taxable pensions & annuities in AGI | | | | | | |
| Number of returns | 17,676,445 | 17,441,114 | 17,893,606 | 18,414,601 | 19,272,307 | 4.7 |
| Amount | 173,804,006 | 175,419,561 | 181,166,653 | 189,582,371 | 198,989,009 | 5.0 |
| Rents royalties partnerships estates trusts etc | | | | | | |
| Number of returns | 13,593,119 | 13,778,329 | 13,995,757 | 14,158,755 | 14,371,185 | 1.5 |
| Amount | 94,378,285 | 100,228,082 | 119,806,763 | 127,786,846 | 145,883,523 | 14.2 |
| Farm net income less loss | | | | | | |
| Number of returns | 2,288,218 | 2,272,407 | 2,242,324 | 2,219,244 | 2,188,025 | -1.4 |
| Amount | -2,363,473 | -3,315,052 | -6,506,262 | -6,732,110 | -5,926,654 | 12.0 |
| Unemployment compensation in AGI | | | | | | |
| Number of returns | 10,309,533 | 9,655,286 | 8,530,794 | 7,985,322 | 7,995,015 | 0.1 |
| Amount | 29,257,380 | 24,942,322 | 17,888,056 | 16,583,553 | 16,105,687 | -2.9 |
| Social security benefits (received) | | | | | | |
| Number of returns | 10,783,342 | 10,412,635 | 10,040,115 | 10,292,449 | 10,961,473 | 6.5 |
| Amount | 103,717,805 | 101,590,811 | 99,058,302 | 102,308,454 | 108,899,294 | 8.4 |
| Taxable social security benefits in AGI | | | | | | |
| Number of returns | 5,535,811 | 5,688,191 | 5,891,912 | 6,598,033 | 7,365,955 | 11.8 |
| Amount | 21,565,144 | 22,287,222 | 34,073,450 | 39,206,999 | 44,335,976 | 13.1 |
| Foreign earned income exclusion ⁴ | | | | | | |
| Number of returns | 252,629 | 243,928 | 257,240 | 266,129 | 279,004 | 4.8 |
| Amount | 10,407,074 | 9,635,672 | 9,785,664 | 10,535,965 | 9,985,482 | -5.2 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990 Dollars--Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Item | Constant 1990 dollars | | | | | Percent change, 1995 to 1996 |
|---|-----------------------|---------------|---------------|---------------|---------------|---------------------------------|
| | 1992 | 1993 | 1994 | 1995 | 1996 | |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| Net operating loss ² | | | | | | |
| Number of returns | 351,037 | 367,330 | 431,277 | 505,303 | 503,913 | -0.3 |
| Amount | 39,252,298 | 39,802,822 | 41,486,113 | 42,307,875 | 41,457,652 | -2.0 |
| Other income, net gain less loss ² | | | | | | |
| Number of returns | 5,256,347 | 5,225,702 | 5,453,748 | 4,623,440 | 4,698,360 | 1.6 |
| Amount | 20,039,602 | 17,757,587 | 19,325,586 | 13,308,848 | 13,950,900 | 4.8 |
| Total income, net gain less loss | | | | | | |
| Number of returns | 113,475,772 | 114,524,280 | 115,831,790 | 118,113,441 | 120,289,122 | 1.8 |
| Amount | 3,415,278,476 | 3,399,605,925 | 3,480,265,674 | 3,628,210,285 | 3,815,517,854 | 5.2 |
| Primary taxpayer IRA adjustment | | | | | | |
| Number of returns | 4,036,901 | 3,998,976 | 3,902,183 | 3,889,574 | 3,970,788 | 2.1 |
| Amount | 5,770,610 | 5,470,410 | 5,268,287 | 5,098,332 | 5,172,781 | 1.5 |
| Spouse IRA adjustment | | | | | | |
| Number of returns | 1,837,085 | 1,799,919 | 1,707,974 | 1,661,103 | 1,663,101 | 0.1 |
| Amount | 2,333,826 | 2,239,716 | 2,129,218 | 2,052,623 | 2,016,831 | -1.7 |
| One-half of self-employment tax | | | | | | |
| Number of returns | 12,206,670 | 12,486,990 | 12,734,753 | 12,849,084 | 13,204,164 | 2.8 |
| Amount | 10,755,200 | 10,729,789 | 11,556,262 | 11,442,376 | 11,703,457 | 2.3 |
| Self-employed health insurance | | | | | | |
| Number of returns | 2,825,883 | 2,944,725 | 1,483,167 | 3,011,145 | 3,147,032 | 4.5 |
| Amount | 1,274,080 | 1,899,850 | 1,043,770 | 2,230,828 | 2,321,152 | 4.0 |
| Keogh retirement plan | | | | | | |
| Number of returns | 919,187 | 947,949 | 995,844 | 1,032,102 | 1,079,413 | 4.6 |
| Amount | 7,075,616 | 7,378,110 | 7,226,356 | 7,490,690 | 7,482,818 | -0.1 |
| Forfeited interest penalty | | | | | | |
| Number of returns | 905,383 | 691,586 | 636,445 | 803,838 | 708,631 | -11.8 |
| Amount | 142,671 | 95,142 | 120,840 | 174,838 | 139,607 | -20.2 |
| Alimony paid adjustment | | | | | | |
| Number of returns | 680,281 | 628,100 | 639,000 | 567,947 | 597,157 | 5.1 |
| Amount | 5,138,488 | 4,796,769 | 4,862,091 | 4,481,616 | 4,723,474 | 5.4 |
| Foreign housing deductions | | | | | | |
| Number of returns | 3,374 | 2,479 | 4,312 | 5,765 | 4,055 | -29.7 |
| Amount | 58,326 | 15,595 | 44,968 | 98,301 | 62,549 | -36.4 |
| Other adjustments | | | | | | |
| Number of returns | 88,883 | 103,801 | 125,020 | 126,323 | 120,561 | -4.6 |
| Amount | 606,819 | 488,789 | 865,295 | 737,846 | 515,142 | -30.2 |
| Total statutory adjustments | | | | | | |
| Number of returns | 17,170,925 | 17,179,519 | 17,859,335 | 18,208,887 | 18,424,901 | 1.2 |
| Amount | 33,051,495 | 33,114,171 | 34,482,646 | 35,282,656 | 35,539,111 | 0.7 |
| Adjusted gross income or loss (AGI) | | | | | | |
| Amount | 3,382,226,980 | 3,366,491,754 | 3,445,783,027 | 3,592,927,629 | 3,779,978,743 | 5.2 |
| Total itemized deductions | | | | | | |
| Number of returns | 32,540,614 | 32,821,464 | 33,017,754 | 34,007,717 | 35,414,589 | 4.1 |
| Amount | 449,157,158 | 443,402,991 | 435,321,048 | 452,293,340 | 477,117,744 | 5.5 |
| Total standard deduction | | | | | | |
| Number of returns | 80,072,236 | 80,840,916 | 81,947,182 | 83,222,737 | 83,996,917 | 0.9 |
| Amount | 341,597,024 | 345,510,348 | 350,182,001 | 354,703,801 | 355,085,811 | 0.1 |
| Basic standard deduction | | | | | | |
| Number of returns | 80,072,236 | 80,840,916 | 81,947,182 | 83,222,737 | 83,996,917 | 0.9 |
| Amount | 331,055,680 | 335,357,500 | 339,530,072 | 344,138,374 | 344,007,486 | -0.0 |
| Additional standard deduction | | | | | | |
| Number of returns | 10,643,118 | 10,547,983 | 10,621,983 | 10,809,600 | 11,042,761 | 2.2 |
| Amount | 10,541,344 | 10,152,848 | 10,651,929 | 10,565,427 | 11,078,325 | 4.9 |
| AGI less deductions | | | | | | |
| Number of returns | 102,105,105 | 102,468,642 | 104,288,562 | 106,211,028 | 107,919,330 | 1.6 |
| Amount | 2,659,286,811 | 2,645,281,223 | 2,727,380,224 | 2,852,915,003 | 3,013,229,889 | 5.8 |
| Number of exemptions | 230,547,002 | 232,920,023 | 232,716,395 | 237,164,486 | 238,626,393 | 0.6 |
| Exemption amount | 487,457,802 | 488,734,297 | 496,083,803 | 501,294,586 | 499,050,564 | -0.4 |
| Taxable income | | | | | | |
| Number of returns | 90,717,400 | 90,831,069 | 92,793,239 | 94,612,292 | 96,576,755 | 2.1 |
| Amount | 2,232,708,208 | 2,218,393,043 | 2,290,987,713 | 2,413,230,177 | 2,574,722,824 | 8.7 |
| Tax from table rate schedules etc | | | | | | |
| Number of returns | 90,623,988 | 90,737,061 | 92,689,014 | 94,482,512 | 96,513,834 | 2.1 |
| Amount | 449,115,201 | 459,637,669 | 477,017,656 | 510,929,749 | 555,479,582 | 8.7 |
| Additional taxes | | | | | | |
| Number of returns | 121,579 | 73,274 | 100,985 | 65,179 | 36,237 | -44.4 |
| Amount | 680,580 | 483,455 | 558,477 | 364,123 | 123,892 | -66.0 |
| Income tax before credits | | | | | | |
| Number of returns | 90,633,192 | 90,754,509 | 92,701,755 | 94,497,909 | 96,522,237 | 2.1 |
| Amount | 449,795,781 | 460,121,124 | 477,576,133 | 511,293,871 | 555,603,473 | 8.7 |
| Child care credit | | | | | | |
| Number of returns | 5,980,219 | 6,090,070 | 6,011,648 | 5,964,253 | 5,974,146 | 0.2 |
| Amount | 2,355,254 | 2,314,032 | 2,227,206 | 2,159,487 | 2,109,486 | -2.3 |
| Credit for elderly or disabled | | | | | | |
| Number of returns | 240,144 | 223,053 | 222,358 | 251,524 | 168,012 | -33.2 |
| Amount | 47,642 | 44,321 | 41,094 | 41,190 | 26,530 | -35.6 |
| Foreign tax credit | | | | | | |
| Number of returns | 1,068,776 | 1,292,596 | 1,545,691 | 1,730,566 | 2,105,799 | 21.7 |
| Amount | 1,907,992 | 2,005,303 | 2,036,109 | 2,543,150 | 2,949,029 | 16.0 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1992-1996, in Current and Constant 1990**Dollars--Continued¹***[All figures are estimates based on samples--money amounts are in thousands of dollars]*

| Item | Constant 1990 dollars ² | | | | | Percent change, 1995 to 1996 |
|---|------------------------------------|-------------|-------------|-------------|-------------|---------------------------------|
| | 1992 | 1993 | 1994 | 1995 | 1996 | |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| General business credit | | | | | | |
| Number of returns | 252,151 | 255,132 | 301,244 | 267,527 | 297,511 | 11.2 |
| Amount | 535,539 | 522,879 | 608,499 | 602,835 | 619,076 | 2.7 |
| Prior year minimum tax credit | | | | | | |
| Number of returns | 63,316 | 60,158 | 77,133 | 106,592 | 117,414 | 10.2 |
| Amount | 264,641 | 231,772 | 332,062 | 402,020 | 557,954 | 38.8 |
| Total credits ³ | | | | | | |
| Number of returns | 7,627,557 | 7,928,776 | 8,120,873 | 8,263,198 | 8,583,103 | 3.9 |
| Amount | 5,303,150 | 5,297,009 | 5,415,780 | 5,912,917 | 6,450,678 | 9.1 |
| Income tax less credits ¹ | | | | | | |
| Number of returns | 90,075,274 | 90,175,136 | 92,092,322 | 94,020,926 | 96,051,501 | 2.2 |
| Amount | 444,492,631 | 454,824,115 | 472,160,354 | 505,380,954 | 549,152,794 | 8.7 |
| Self-employment tax | | | | | | |
| Number of returns | 12,243,336 | 12,501,349 | 12,748,808 | 12,850,372 | 13,217,169 | 2.9 |
| Amount | 21,579,527 | 21,477,049 | 23,128,524 | 22,880,668 | 23,412,412 | 2.3 |
| Alternative minimum tax | | | | | | |
| Number of returns | 287,183 | 334,615 | 368,964 | 414,106 | 477,898 | 15.4 |
| Amount | 1,264,737 | 1,856,049 | 1,950,700 | 1,964,473 | 2,343,955 | 19.3 |
| Recapture taxes | | | | | | |
| Number of returns | 4,433 | 9,699 | 7,280 | 7,416 | 12,207 | 64.6 |
| Amount | 25,706 | 27,137 | 30,508 | 44,183 | 58,473 | 32.3 |
| Social security, Medicare tax on tip income not reported | | | | | | |
| Number of returns | 306,218 | 280,979 | 347,712 | 267,601 | 286,946 | 7.2 |
| Amount | 62,887 | 33,790 | 29,629 | 37,437 | 26,750 | -28.5 |
| Tax on qualified retirement plans | | | | | | |
| Number of returns | 3,045,980 | 2,673,956 | 2,832,705 | 3,039,096 | 3,434,814 | 13.0 |
| Amount | 1,420,911 | 1,259,401 | 1,324,346 | 1,526,684 | 1,824,290 | 19.5 |
| Advanced earned income credit payments | | | | | | |
| Number of returns | 27,599 | 35,196 | 220,447 | 193,751 | 192,014 | -0.9 |
| Amount | 14,349 | 9,327 | 66,352 | 106,941 | 76,448 | -28.5 |
| Total tax liability | | | | | | |
| Number of returns | 93,088,694 | 93,330,455 | 95,432,579 | 97,461,757 | 99,665,343 | 2.3 |
| Amount | 468,867,665 | 479,501,262 | 498,730,759 | 532,560,774 | 577,523,148 | 8.4 |
| Income tax withheld | | | | | | |
| Number of returns | 97,535,602 | 98,688,932 | 100,436,904 | 102,436,220 | 104,213,605 | 1.7 |
| Amount | 379,742,416 | 385,538,184 | 406,249,981 | 424,943,527 | 444,403,695 | 4.6 |
| Estimated tax payments | | | | | | |
| Number of returns | 12,783,008 | 12,379,549 | 12,083,839 | 11,903,592 | 12,333,764 | 3.6 |
| Amount | 106,008,739 | 105,177,541 | 102,278,279 | 105,050,816 | 117,975,850 | 12.3 |
| Earned income credit ¹ | | | | | | |
| Number of returns | 14,096,575 | 15,117,389 | 19,017,357 | 19,334,397 | 19,463,836 | 0.7 |
| Amount | 12,141,582 | 14,047,705 | 18,611,250 | 22,260,356 | 24,021,048 | 7.9 |
| Payment with an extension request | | | | | | |
| Number of returns | 1,152,117 | 1,167,281 | 1,249,234 | 1,368,994 | 1,422,648 | 3.9 |
| Amount | 9,271,100 | 10,696,207 | 17,418,549 | 21,380,226 | 27,039,363 | 26.5 |
| Excess social security tax withheld | | | | | | |
| Number of returns | 932,687 | 897,355 | 930,953 | 1,033,189 | 1,178,757 | 14.1 |
| Amount | 788,607 | 836,614 | 824,588 | 927,491 | 1,094,543 | 18.0 |
| Other payments ⁴ | | | | | | |
| Form 2439 | | | | | | |
| Number of returns | 33,198 | 51,004 | 30,165 | 42,037 | 87,976 | 109.3 |
| Amount | 101,596 | 57,773 | 39,139 | 57,875 | 50,148 | -13.4 |
| Form 4136 | | | | | | |
| Number of returns | 638,306 | 584,651 | 575,317 | 519,653 | 513,815 | -1.1 |
| Amount | 159,409 | 140,433 | 138,534 | 106,188 | 90,542 | -14.7 |
| Total payments ⁵ | | | | | | |
| Number of returns | 106,046,359 | 107,125,726 | 109,152,732 | 111,098,864 | 112,926,241 | 1.8 |
| Amount | 508,213,449 | 523,959,703 | 545,575,291 | 574,726,479 | 614,675,188 | 7.0 |
| Overpayment, total | | | | | | |
| Number of returns | 80,991,052 | 82,403,149 | 85,089,436 | 85,348,771 | 86,492,206 | 1.3 |
| Amount | 85,785,583 | 89,398,776 | 99,580,611 | 102,454,649 | 107,470,368 | 4.9 |
| Overpayment refunded | | | | | | |
| Number of returns | 77,840,969 | 79,275,446 | 82,136,645 | 82,744,440 | 83,668,927 | 1.1 |
| Amount | 73,513,085 | 76,651,780 | 86,895,549 | 89,654,699 | 93,067,473 | 3.8 |
| Refund credited to next year | | | | | | |
| Number of returns | 4,863,373 | 4,624,588 | 4,347,767 | 3,671,556 | 3,862,330 | 6.2 |
| Amount | 12,272,499 | 12,746,996 | 12,685,063 | 12,799,950 | 14,402,896 | 12.5 |
| Tax due at time of filing | | | | | | |
| Number of returns | 29,035,574 | 28,637,871 | 27,639,693 | 29,734,331 | 30,601,619 | 2.9 |
| Amount | 46,981,716 | 45,507,143 | 53,357,990 | 61,023,169 | 71,114,334 | 18.5 |
| Tax penalty | | | | | | |
| Number of returns | 4,555,184 | 4,972,115 | 4,707,696 | 5,177,201 | 5,530,812 | 6.8 |
| Amount | 541,916 | 566,808 | 621,910 | 734,225 | 796,006 | 8.4 |

¹ All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.² Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.³ Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.⁴ Total tax liability includes the values for "other taxes" not tabulated here.⁵ Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.⁶ Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1996, Table B-59, based on 1990=100 when 1990 CPI-U = 130.7 1996 CPI-U = 156.9, 1995 CPI-U = 152.4, 1994 CPI-U = 148.2, 1993 CPI-U = 144.5, 1992 CPI-U = 140.3.⁷ All returns for 1995 includes 233,424 Form 1040T returns.

Figure 1--General Filing Requirements

| Marital Status | Filing Status | Age | Gross Income |
|--|---|----------------------------|--------------|
| Single (including divorced and legally separated) | Single | under 65 | \$6,550 |
| | | 65 or older | \$7,550 |
| | Head of household | under 65 | \$8,450 |
| | | 65 or older | \$9,450 |
| Married with a child and living apart from spouse during the last six months of 1996 | Head of household | under 65 | \$8,450 |
| | | 65 or older | \$9,450 |
| Married and living with spouse at the end of 1996 (or on the date spouse died) | Married, joint return | under 65 (both spouses) | \$11,800 |
| | | 65 or older (one spouse) | \$12,600 |
| | | 65 or older (both spouses) | \$13,400 |
| | Married, separate return | any age | \$2,550 |
| Married, not living with spouse at the end of 1996 (or on the date spouse died) | Married, joint or separate return | any age | \$2,550 |
| Widowed in 1994 or 1995 and not remarried in 1996 | Single | under 65 | \$6,550 |
| | | 65 or older | \$7,550 |
| | Head of household | under 65 | \$8,450 |
| | | 65 or older | \$9,450 |
| | Qualifying widow(er) with dependent child | under 65 | \$9,250 |
| | | 65 or older | \$10,050 |

Requirements for Filing

The filing requirements for Tax Year 1996 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1996 if he or she:

1. was liable for any of the following taxes:
 - social security or Medicare tax on unreported tip income;
 - uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
 - alternative minimum tax;
 - tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
 - tax from the recapture of investment credit or low-income housing credit;

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,550 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

1. Single dependents under 65 must file a return if-

| | | |
|-------------------------|-----|---|
| Unearned income was: | and | The total of that income plus earned income was: |
| \$1 or more | | more than \$650 |
| \$0 | | more than \$4,000 |

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,000 (\$6,000 if 65 or older and blind), or
- Unearned income was more than \$1,650 (\$2,650 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,000) or \$650, whichever is larger, plus \$1,000 (\$2,000 if 65 or older and blind).

3. Married dependents under 65 must file a return if-

- Earned income was more than \$3,350, or
- Unearned income was more than \$0 and gross income was more than \$650, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,150 (\$4,950 if 65 or older and blind), or
- Unearned was more than \$1,450 (\$2,250 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,350) or \$650, whichever is larger, plus \$800 (\$1,600 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

- 2. received any advanced earned income credit (AEIC) payments.
- 3. had net earnings from self-employment of at least \$400; or
- 4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example,

an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law

Major changes in effect for Tax Year 1996 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Earned Income Credit

The income eligibility level and amount of credit for 1996 was adjusted for inflation. If a taxpayer's "earned income" and adjusted gross income for 1996 were both less than \$25,078 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,152. If the taxpayer had two or more qualifying children living with them and had earned income and AGI less than \$28,495, the credit could be as much as \$3,556. For those taxpayers with no qualifying children and had earned income and AGI less than \$9,500, the credit could be as much as \$323.

The definition of AGI used for the earned income credit was modified for 1996. Modified AGI did not include the losses from sales of capital assets, estates and trusts, rents and royalties, and 50 percent of business losses. For 1996, there was also added a new eligibility requirement for the EIC. Taxpayers with investment income totaling more than \$2,200 were not eligible to receive the EIC. Investment income included interest (taxable and tax-exempt), dividend income, and capital gain net income.

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 authorized the IRS to use mathematical error procedures when a taxpayer claimed the EIC but omits or uses an invalid social security number for the taxpayer, spouse, or qualifying child. In the case where a taxpayer used an invalid social security number or omitted one they were not given the EIC. The taxpayer had 60 days to provide a valid social security number.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,550 deduction for each exemption to which he or she was entitled for 1996, an increase over the \$2,500 allowed for 1995. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$114,700 to \$117,950 for single filers; \$172,050 to \$176,950 for married persons filing jointly and surviving spouses; \$143,350 to \$147,450 for heads of household; and \$86,025 to

\$88,475 for married persons filing separately. The phase out of the deduction for exemptions was completed at AGI levels above \$240,450 for single filers; \$299,450 for married persons filing jointly and surviving spouses; \$269,950 for heads of household; and \$149,725 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

The Small Business Job Protection Act of 1996 gave the IRS the authority to use mathematical error procedures when a taxpayer claimed an exemption for a child but does not provide a valid social security number. The exemption was disallowed and the taxpayer had 60 days to provide a valid social security number.

Itemized Deductions

If a taxpayer's AGI was greater than \$117,950 (\$58,975 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$114,700 (\$57,350) for 1995, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1996, to \$62,700 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$61,200 for 1995. Also, all "net earnings" of at least \$400 (\$108.28 for church employees) were subject to the (2.9 percent) Medicare tax portion. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Social Security Numbers

Taxpayers were required to provide the social security number of each dependent claimed on their tax return and for each qualifying child listed on the Schedule EIC, unless the child was born in December 1996.

Standard Deduction

The standard deduction increased for 1996 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,900 to \$4,000; for married persons filing jointly or surviving spouses, from \$6,550 to \$6,700; for married persons filing separately, from \$3,275 to \$3,350; and for heads of household, from \$5,750 to \$5,900. The basic standard deduction claimed by filers who were dependent children of other taxpayers remained \$650 for 1996. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$800 or \$1000, depending on marital status.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from

individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses between 1987 and 1993). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI

Figure 3.-Calculation of the 1979 Income Concept for 1996

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- interest¹
- dividends¹
- taxable refunds¹
- alimony received¹
- sale of capital assets, net gain less loss¹
- other gains or losses (Form 4797)¹
- net business income or loss¹
- net farm income or loss¹
- rent net income or loss¹
- net royalty income or loss¹
- net partnership income or loss¹
- net subchapter S corporation income or loss¹
- net farm rental income or loss¹
- net estate and trust income or loss¹
- unemployment compensation¹
- depreciation in excess of straight-line depreciation⁴
- total pension income²
- other net income less loss¹
- net operating loss¹

minus (-):

- disallowed passive losses³
- moving expenses¹
- alimony¹
- unreimbursed business expense³

¹ Included in AGI for Tax Year 1996.

² Not fully included in AGI for Tax Year 1996.

³ Not included in AGI for Tax Year 1996.

beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and

eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1996 using AGI and the 1979 Income Concept, classified by size of 1996 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1996, 1979 Concept income, was 1.7 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$130.6 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 8.3 percent for 1996; income for the group \$200,000 and above increased 24.8 percent, after increasing 18.0 percent for 1995. Total income tax for all returns increased 11.9 percent; and total income tax reported for the \$200,000 and above income

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1996

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

| Size of income | Income | | | | Salaries and wages | | | |
|--------------------------------|----------------------------|------------------|---------------------|------------------|----------------------------|------------------|---------------------|------------------|
| | 1996 Adjusted Gross Income | | 1979 Income Concept | | 1996 Adjusted Gross Income | | 1979 Income Concept | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns, total..... | 120,351,208 | 4,535,974 | 120,351,208 | 4,614,439 | 102,748,874 | 3,376,872 | 102,748,874 | 3,376,872 |
| Under \$10 000 | 29,383,544 | 85,878 | 28,979,057 | 82,768 | 23,107,952 | 116,344 | 22,941,567 | 112,658 |
| \$10,000 under \$20,000 | 24,832,070 | 367,438 | 24,643,858 | 364,827 | 20,137,792 | 276,170 | 20,035,668 | 275,223 |
| \$20,000 under \$30,000 | 17,787,231 | 439,020 | 18,259,085 | 450,933 | 15,606,199 | 357,190 | 15,777,870 | 360,927 |
| \$30,000 under \$40,000 | 12,549,433 | 436,404 | 12,969,400 | 450,297 | 11,344,351 | 362,290 | 11,565,491 | 369,490 |
| \$40,000 under \$50,000 | 9,538,700 | 426,758 | 9,531,057 | 426,744 | 8,711,204 | 353,814 | 8,708,830 | 354,979 |
| \$50,000 under \$60,000 | 7,093,465 | 389,197 | 6,984,147 | 383,284 | 6,530,984 | 324,249 | 6,436,402 | 322,754 |
| \$60,000 under \$70,000 | 5,294,721 | 342,720 | 5,069,023 | 327,901 | 4,825,390 | 278,084 | 4,668,591 | 271,008 |
| \$70,000 under \$80,000 | 3,457,686 | 257,915 | 3,311,415 | 247,196 | 3,141,202 | 206,430 | 3,072,524 | 203,823 |
| \$80,000 under \$90,000 | 2,475,171 | 209,577 | 2,440,624 | 206,725 | 2,270,703 | 168,066 | 2,259,204 | 168,142 |
| \$90,000 under \$100,000 | 1,803,226 | 170,788 | 1,700,815 | 161,123 | 1,634,251 | 133,620 | 1,571,448 | 126,146 |
| \$100,000 under \$125,000 | 2,442,700 | 270,791 | 2,441,500 | 270,681 | 2,213,661 | 206,371 | 2,224,942 | 204,893 |
| \$125,000 under \$150,000 | 1,097,478 | 149,564 | 1,148,969 | 156,611 | 984,815 | 106,314 | 1,021,469 | 105,631 |
| \$150,000 under \$175,000 | 664,380 | 107,228 | 718,902 | 116,135 | 586,558 | 72,453 | 635,529 | 74,679 |
| \$175,000 under \$200,000 | 407,996 | 76,084 | 448,452 | 83,935 | 353,564 | 48,538 | 382,457 | 50,391 |
| \$200,000 under \$300,000 | 766,353 | 183,729 | 839,523 | 201,575 | 657,043 | 111,467 | 719,305 | 112,908 |
| \$300,000 under \$400,000 | 285,550 | 98,192 | 335,924 | 115,350 | 241,371 | 56,573 | 280,650 | 58,882 |
| \$400,000 under \$500,000 | 146,768 | 65,483 | 167,383 | 74,490 | 126,116 | 36,672 | 140,908 | 37,568 |
| \$500,000 under \$1,000,000 | 213,823 | 144,807 | 241,624 | 164,034 | 180,764 | 70,485 | 203,848 | 73,113 |
| \$1,000,000 or more | 110,912 | 314,402 | 120,449 | 329,829 | 94,953 | 91,745 | 102,172 | 93,656 |

| Size of income | Taxable interest received | | | | Dividends in AGI | | Dividends received | |
|--------------------------------|----------------------------|----------------|---------------------|----------------|----------------------------|----------------|---------------------|----------------|
| | 1996 Adjusted Gross Income | | 1979 Income Concept | | 1996 Adjusted Gross Income | | 1979 Income Concept | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All returns, total..... | 67,159,338 | 165,673 | 67,159,338 | 165,673 | 27,709,581 | 104,255 | 27,709,581 | 104,255 |
| Under \$10 000 | 9,980,383 | 11,724 | 9,693,911 | 11,643 | 3,684,252 | 4,772 | 3,582,002 | 4,718 |
| \$10,000 under \$20,000 | 10,337,730 | 18,934 | 10,064,404 | 18,409 | 3,442,718 | 6,456 | 3,248,085 | 6,200 |
| \$20,000 under \$30,000 | 8,946,394 | 14,085 | 9,362,723 | 16,545 | 2,889,074 | 5,792 | 3,149,856 | 6,909 |
| \$30,000 under \$40,000 | 7,854,578 | 13,113 | 8,244,272 | 15,195 | 2,689,754 | 5,341 | 2,872,115 | 6,556 |
| \$40,000 under \$50,000 | 6,939,024 | 11,281 | 6,965,648 | 11,501 | 2,564,998 | 5,847 | 2,567,767 | 5,958 |
| \$50,000 under \$60,000 | 5,619,568 | 9,452 | 5,508,761 | 8,715 | 2,320,015 | 4,820 | 2,296,455 | 5,007 |
| \$60,000 under \$70,000 | 4,494,469 | 8,379 | 4,276,056 | 8,350 | 2,000,669 | 5,097 | 1,850,169 | 4,802 |
| \$70,000 under \$80,000 | 3,077,776 | 7,692 | 2,947,440 | 6,386 | 1,574,212 | 4,904 | 1,457,474 | 4,294 |
| \$80,000 under \$90,000 | 2,311,459 | 6,337 | 2,286,590 | 5,641 | 1,254,302 | 3,892 | 1,278,353 | 3,618 |
| \$90,000 under \$100,000 | 1,693,443 | 4,789 | 1,589,814 | 4,334 | 952,148 | 3,248 | 853,734 | 3,100 |
| \$100,000 under \$125,000 | 2,315,318 | 7,938 | 2,324,042 | 7,305 | 1,499,232 | 6,864 | 1,500,402 | 5,960 |
| \$125,000 under \$150,000 | 1,056,839 | 4,707 | 1,103,408 | 4,623 | 758,735 | 4,175 | 788,905 | 4,256 |
| \$150,000 under \$175,000 | 642,390 | 4,143 | 688,389 | 4,090 | 489,005 | 3,318 | 516,005 | 3,198 |
| \$175,000 under \$200,000 | 397,947 | 3,335 | 433,787 | 2,864 | 303,676 | 2,870 | 329,896 | 2,906 |
| \$200,000 under \$300,000 | 746,098 | 6,999 | 817,825 | 7,123 | 619,946 | 7,167 | 673,039 | 7,002 |
| \$300,000 under \$400,000 | 278,519 | 4,137 | 328,394 | 4,214 | 241,958 | 3,859 | 275,160 | 3,732 |
| \$400,000 under \$500,000 | 144,918 | 2,910 | 164,474 | 2,776 | 128,107 | 2,571 | 143,341 | 2,529 |
| \$500,000 under \$1,000,000 | 212,111 | 7,075 | 239,508 | 7,159 | 192,639 | 6,626 | 213,730 | 6,627 |
| \$1,000,000 or more | 110,375 | 18,642 | 119,893 | 18,800 | 104,143 | 16,637 | 113,094 | 16,883 |

| Size of income | Business or profession net income less loss | | | | Sales of capital assets | | | |
|--------------------------------|---|----------------|---------------------|----------------|----------------------------|----------------|---------------------|----------------|
| | 1996 Adjusted Gross Income | | 1979 Income Concept | | 1996 Adjusted Gross Income | | 1979 Income Concept | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| All returns, total..... | 16,735,828 | 176,904 | 16,735,828 | 176,804 | 22,064,721 | 251,817 | 22,064,721 | 251,817 |
| Under \$10,000 | 3,319,312 | 5,988 | 3,150,749 | 4,405 | 3,055,397 | 7,159 | 2,955,058 | 7,245 |
| \$10,000 under \$20,000 | 2,689,240 | 17,072 | 2,621,544 | 15,420 | 2,478,062 | 3,682 | 2,337,105 | 3,466 |
| \$20,000 under \$30,000 | 2,135,961 | 14,332 | 2,172,329 | 13,032 | 2,065,703 | 4,405 | 2,263,336 | 5,041 |
| \$30,000 under \$40,000 | 1,802,040 | 12,429 | 1,861,595 | 12,441 | 2,066,351 | 4,011 | 2,254,609 | 4,433 |
| \$40,000 under \$50,000 | 1,551,579 | 12,285 | 1,576,725 | 12,039 | 2,031,450 | 5,064 | 2,054,152 | 5,953 |
| \$50,000 under \$60,000 | 1,231,536 | 10,974 | 1,231,271 | 10,381 | 1,746,833 | 5,406 | 1,739,315 | 5,765 |
| \$60,000 under \$70,000 | 979,918 | 9,152 | 957,843 | 9,146 | 1,611,750 | 5,594 | 1,486,224 | 5,893 |
| \$70,000 under \$80,000 | 601,192 | 8,539 | 594,694 | 7,981 | 1,266,340 | 5,747 | 1,171,015 | 5,201 |
| \$80,000 under \$90,000 | 471,592 | 6,188 | 492,762 | 6,195 | 1,008,579 | 6,375 | 979,163 | 5,577 |
| \$90,000 under \$100,000 | 385,033 | 6,556 | 390,060 | 7,425 | 810,673 | 5,225 | 738,410 | 5,114 |
| \$100,000 under \$125,000 | 568,693 | 13,476 | 580,087 | 12,418 | 1,264,232 | 9,723 | 1,252,689 | 8,957 |
| \$125,000 under \$150,000 | 297,318 | 9,616 | 310,462 | 10,489 | 686,054 | 7,764 | 676,191 | 7,517 |
| \$150,000 under \$175,000 | 162,182 | 7,663 | 190,654 | 7,835 | 457,617 | 6,428 | 483,845 | 6,450 |
| \$175,000 under \$200,000 | 115,112 | 6,586 | 121,639 | 6,520 | 283,555 | 4,925 | 307,800 | 4,800 |
| \$200,000 under \$300,000 | 219,136 | 14,410 | 245,372 | 16,648 | 601,102 | 16,569 | 639,370 | 16,208 |
| \$300,000 under \$400,000 | 79,871 | 6,615 | 93,171 | 7,608 | 237,732 | 11,079 | 258,744 | 10,824 |
| \$400,000 under \$500,000 | 40,371 | 3,610 | 48,421 | 4,325 | 123,388 | 8,077 | 138,921 | 8,065 |
| \$500,000 under \$1,000,000 | 57,027 | 6,289 | 65,021 | 7,175 | 192,854 | 23,780 | 214,950 | 24,038 |
| \$1,000,000 or more | 28,715 | 5,126 | 31,426 | 5,420 | 105,050 | 110,804 | 113,825 | 111,268 |

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1996--Continued

(All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars)

| Size of income | Rents, royalties, and farm rental net income less loss | | | | Partnership and S corporation net income less loss | | | |
|--------------------------------|--|---------------|---------------------|---------------|--|----------------|---------------------|----------------|
| | 1996 Adjusted Gross Income | | 1979 Income Concept | | 1996 Adjusted Gross Income | | 1979 Income Concept | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) |
| All returns, total..... | 10,100,467 | 20,564 | 10,100,467 | 20,564 | 5,991,471 | 146,780 | 5,891,471 | 146,780 |
| Under \$10,000 | 1,073,627 | -1,081 | 1,035,735 | -1,140 | 590,285 | -14,342 | 580,009 | -14,398 |
| \$10,000 under \$20,000 | 1,347,999 | 1,014 | 1,281,809 | 1,015 | 455,926 | 199 | 426,190 | 137 |
| \$20,000 under \$30,000 | 1,183,170 | 649 | 1,265,575 | 971 | 497,270 | 1,074 | 512,503 | 870 |
| \$30,000 under \$40,000 | 1,066,662 | 55 | 1,148,323 | 554 | 484,255 | 1,477 | 525,036 | 1,268 |
| \$40,000 under \$50,000 | 966,422 | 296 | 970,697 | 238 | 467,387 | 2,142 | 493,126 | 1,943 |
| \$50,000 under \$60,000 | 832,422 | 261 | 850,540 | 603 | 428,997 | 1,992 | 391,270 | 2,027 |
| \$60,000 under \$70,000 | 791,164 | 466 | 726,058 | -5 | 375,598 | 2,683 | 356,629 | 2,231 |
| \$70,000 under \$80,000 | 559,901 | 367 | 523,569 | 104 | 319,335 | 2,078 | 325,125 | 2,356 |
| \$80,000 under \$90,000 | 445,955 | 385 | 396,280 | 444 | 277,829 | 1,846 | 252,094 | 1,529 |
| \$90,000 under \$100,000 | 303,028 | 392 | 302,422 | 311 | 230,378 | 2,612 | 213,605 | 2,363 |
| \$100,000 under \$125,000 | 545,670 | 1,111 | 557,714 | 1,381 | 449,677 | 7,463 | 434,023 | 6,942 |
| \$125,000 under \$150,000 | 281,918 | 1,743 | 282,804 | 1,409 | 271,570 | 6,641 | 276,112 | 5,948 |
| \$150,000 under \$175,000 | 152,586 | 1,499 | 164,790 | 1,425 | 186,846 | 5,867 | 204,119 | 6,535 |
| \$175,000 under \$200,000 | 95,851 | 1,083 | 100,108 | 1,033 | 152,284 | 4,644 | 156,548 | 5,280 |
| \$200,000 under \$300,000 | 197,931 | 2,754 | 213,345 | 2,653 | 334,881 | 16,634 | 347,118 | 16,377 |
| \$300,000 under \$400,000 | 85,305 | 1,709 | 94,043 | 1,699 | 149,484 | 11,380 | 157,855 | 11,900 |
| \$400,000 under \$500,000 | 48,735 | 1,176 | 52,740 | 1,230 | 89,850 | 8,643 | 93,271 | 8,733 |
| \$500,000 under \$1,000,000 | 75,492 | 2,664 | 84,106 | 2,610 | 143,457 | 23,789 | 155,274 | 24,088 |
| \$1,000,000 or more | 46,627 | 4,022 | 49,809 | 4,029 | 86,160 | 59,959 | 91,562 | 60,651 |

| Size of income | Nondeductible passive losses | | | | Estate and trust net income less loss | | | |
|--------------------------------|------------------------------|--------------|---------------------|--------------|---------------------------------------|--------------|---------------------|--------------|
| | 1996 Adjusted Gross Income | | 1979 Income Concept | | 1996 Adjusted Gross Income | | 1979 Income Concept | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| All returns, total..... | 1,151,027 | 9,663 | 1,151,027 | 9,663 | 533,208 | 7,716 | 533,208 | 7,716 |
| Under \$10,000 | 98,128 | 1,542 | 108,621 | 3,036 | 66,802 | 47 | 66,034 | 61 |
| \$10,000 under \$20,000 | 53,560 | 296 | 58,631 | 265 | 45,402 | 201 | 44,970 | 186 |
| \$20,000 under \$30,000 | 67,569 | 179 | 57,169 | 128 | 48,313 | 152 | 59,274 | 183 |
| \$30,000 under \$40,000 | 55,087 | 266 | 77,763 | 108 | 53,412 | 251 | 58,854 | 264 |
| \$40,000 under \$50,000 | 69,198 | 131 | 63,807 | 139 | 43,994 | 275 | 47,241 | 308 |
| \$50,000 under \$60,000 | 42,277 | 139 | 30,783 | 74 | 33,833 | 242 | 21,468 | 277 |
| \$60,000 under \$70,000 | 48,526 | 270 | 57,679 | 181 | 22,144 | 263 | 20,315 | 225 |
| \$70,000 under \$80,000 | 48,125 | 121 | 51,412 | 240 | 25,363 | 162 | 30,033 | 108 |
| \$80,000 under \$90,000 | 57,794 | 310 | 47,923 | 139 | 19,459 | 120 | 16,040 | 169 |
| \$90,000 under \$100,000 | 38,520 | 110 | 31,080 | 194 | 18,861 | 192 | 14,328 | 138 |
| \$100,000 under \$125,000 | 73,803 | 457 | 77,867 | 469 | 42,463 | 617 | 41,949 | 598 |
| \$125,000 under \$150,000 | 83,134 | 492 | 87,094 | 556 | 21,582 | 385 | 23,067 | 402 |
| \$150,000 under \$175,000 | 83,351 | 496 | 76,991 | 440 | 18,170 | 255 | 15,385 | 240 |
| \$175,000 under \$200,000 | 58,041 | 508 | 52,216 | 404 | 10,050 | 234 | 9,082 | 221 |
| \$200,000 under \$300,000 | 129,393 | 1,157 | 121,029 | 900 | 22,503 | 580 | 22,922 | 563 |
| \$300,000 under \$400,000 | 51,305 | 679 | 52,349 | 482 | 11,189 | 304 | 12,103 | 420 |
| \$400,000 under \$500,000 | 29,470 | 430 | 31,844 | 334 | 8,238 | 413 | 7,778 | 327 |
| \$500,000 under \$1,000,000 | 40,465 | 942 | 42,174 | 571 | 11,486 | 660 | 12,083 | 645 |
| \$1,000,000 or more | 23,282 | 1,137 | 24,595 | 1,002 | 9,943 | 2,362 | 10,283 | 2,382 |

| Size of income | Pensions and annuities in AGI ¹ | | Pensions and annuities ¹ | | Total statutory adjustments | | | |
|--------------------------------|--|----------------|-------------------------------------|----------------|-----------------------------|---------------|---------------------|---------------|
| | 1996 Adjusted Gross Income | | 1979 Income Concept | | 1996 Adjusted Gross Income | | 1979 Income Concept | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total..... | 21,819,513 | 284,328 | 23,539,644 | 414,914 | 18,424,901 | 42,647 | 12,283,528 | 43,932 |
| Under \$10,000 | 2,516,608 | 11,419 | 2,408,681 | 11,358 | 3,048,391 | 2,196 | 253,675 | 1,496 |
| \$10,000 under \$20,000 | 5,000,203 | 41,708 | 4,921,211 | 41,345 | 2,963,150 | 3,543 | 659,766 | 2,621 |
| \$20,000 under \$30,000 | 3,315,888 | 38,441 | 3,763,964 | 45,051 | 2,650,232 | 4,101 | 1,202,781 | 4,385 |
| \$30,000 under \$40,000 | 2,470,698 | 31,222 | 2,881,472 | 40,219 | 2,208,911 | 3,818 | 1,666,206 | 5,087 |
| \$40,000 under \$50,000 | 2,081,089 | 27,847 | 2,224,968 | 34,125 | 1,786,783 | 3,355 | 1,701,476 | 4,528 |
| \$50,000 under \$60,000 | 1,554,297 | 23,458 | 1,665,213 | 28,400 | 1,188,842 | 2,435 | 1,574,311 | 4,379 |
| \$60,000 under \$70,000 | 1,436,125 | 25,075 | 1,440,276 | 26,773 | 889,274 | 2,281 | 1,308,253 | 3,540 |
| \$70,000 under \$80,000 | 887,721 | 16,397 | 880,926 | 17,807 | 654,107 | 2,057 | 966,911 | 3,106 |
| \$80,000 under \$90,000 | 612,343 | 12,551 | 705,636 | 16,531 | 491,421 | 1,478 | 786,885 | 2,880 |
| \$90,000 under \$100,000 | 475,981 | 11,452 | 502,582 | 12,526 | 382,792 | 1,456 | 533,917 | 1,823 |
| \$100,000 under \$125,000 | 607,626 | 14,188 | 745,439 | 23,070 | 662,089 | 2,994 | 695,703 | 2,928 |
| \$125,000 under \$150,000 | 261,164 | 7,060 | 384,465 | 16,576 | 373,703 | 2,221 | 282,539 | 1,531 |
| \$150,000 under \$175,000 | 158,055 | 5,350 | 243,253 | 12,230 | 232,921 | 1,639 | 189,405 | 1,129 |
| \$175,000 under \$200,000 | 98,489 | 3,951 | 164,149 | 10,397 | 167,361 | 1,399 | 99,907 | 710 |
| \$200,000 under \$300,000 | 178,731 | 6,778 | 295,863 | 22,155 | 337,551 | 3,120 | 182,231 | 1,520 |
| \$300,000 under \$400,000 | 60,992 | 2,300 | 125,102 | 15,991 | 140,616 | 1,461 | 78,350 | 684 |
| \$400,000 under \$500,000 | 34,534 | 1,321 | 61,062 | 9,008 | 72,939 | 771 | 30,632 | 370 |
| \$500,000 under \$1,000,000 | 44,123 | 2,264 | 84,703 | 17,474 | 111,556 | 1,404 | 35,557 | 677 |
| \$1,000,000 or more | 24,847 | 1,549 | 40,679 | 13,877 | 62,263 | 918 | 15,024 | 538 |

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1996--Continued

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

| Size of income | Total itemized deductions | | | | Taxable income | | | |
|--------------------------------|----------------------------|----------------|---------------------|----------------|----------------------------|------------------|---------------------|------------------|
| | 1996 Adjusted Gross Income | | 1979 Income Concept | | 1996 Adjusted Gross Income | | 1979 Income Concept | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| All returns, total..... | 35,414,589 | 572,541 | 35,387,818 | 546,929 | 96,576,755 | 3,089,667 | 96,576,755 | 3,089,667 |
| Under \$10,000 | 700,013 | 6,892 | 745,347 | 6,995 | 10,567,572 | 16,616 | 10,464,293 | 16,841 |
| \$10,000 under \$20,000 | 2,134,428 | 21,844 | 2,122,063 | 20,214 | 20,399,179 | 126,907 | 20,144,427 | 125,163 |
| \$20,000 under \$30,000 | 3,398,446 | 34,259 | 3,557,691 | 33,957 | 17,390,606 | 238,988 | 17,780,786 | 245,925 |
| \$30,000 under \$40,000 | 4,274,985 | 45,010 | 4,473,900 | 44,369 | 12,481,128 | 273,188 | 12,853,116 | 287,232 |
| \$40,000 under \$50,000 | 4,566,118 | 53,059 | 4,531,740 | 50,455 | 9,506,924 | 284,066 | 9,474,314 | 289,028 |
| \$50,000 under \$60,000 | 4,386,802 | 55,520 | 4,278,056 | 51,672 | 7,084,830 | 267,369 | 6,949,521 | 265,641 |
| \$60,000 under \$70,000 | 3,905,221 | 53,355 | 3,643,661 | 47,331 | 5,288,336 | 241,866 | 5,044,953 | 232,434 |
| \$70,000 under \$80,000 | 2,756,004 | 41,618 | 2,685,688 | 39,295 | 3,451,941 | 185,985 | 3,294,090 | 177,531 |
| \$80,000 under \$90,000 | 2,058,801 | 35,221 | 2,022,409 | 33,634 | 2,474,566 | 153,364 | 2,431,143 | 149,823 |
| \$90,000 under \$100,000 | 1,589,294 | 29,891 | 1,494,168 | 26,862 | 1,801,122 | 126,033 | 1,694,760 | 116,935 |
| \$100,000 under \$125,000 | 2,209,737 | 46,718 | 2,169,400 | 43,231 | 2,440,527 | 204,491 | 2,429,907 | 197,317 |
| \$125,000 under \$150,000 | 1,022,566 | 24,911 | 1,044,013 | 23,529 | 1,096,644 | 116,101 | 1,147,801 | 115,269 |
| \$150,000 under \$175,000 | 617,301 | 16,476 | 655,029 | 16,646 | 664,088 | 85,621 | 717,515 | 87,152 |
| \$175,000 under \$200,000 | 385,589 | 11,711 | 404,293 | 11,645 | 407,894 | 61,526 | 447,926 | 62,059 |
| \$200,000 under \$300,000 | 719,116 | 26,883 | 768,784 | 26,509 | 765,262 | 153,888 | 838,471 | 155,644 |
| \$300,000 under \$400,000 | 265,141 | 12,494 | 308,826 | 13,070 | 285,220 | 85,598 | 335,556 | 88,404 |
| \$400,000 under \$500,000 | 138,820 | 8,227 | 154,311 | 8,318 | 146,635 | 57,238 | 166,778 | 58,608 |
| \$500,000 under \$1,000,000 | 194,077 | 15,914 | 217,929 | 16,317 | 213,522 | 128,864 | 241,129 | 132,908 |
| \$1,000,000 or more | 102,129 | 32,537 | 110,511 | 32,879 | 110,758 | 281,958 | 120,270 | 285,754 |

| Size of income | Total tax credits | | | | Total income tax | | | |
|--------------------------------|----------------------------|---------------|---------------------|---------------|----------------------------|----------------|---------------------|----------------|
| | 1996 Adjusted Gross Income | | 1979 Income Concept | | 1996 Adjusted Gross Income | | 1979 Income Concept | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) |
| All returns, total..... | 15,851,420 | 11,304 | 15,851,420 | 11,304 | 90,929,350 | 658,245 | 90,929,350 | 658,245 |
| Under \$10,000 | 1,247,837 | 87 | 1,239,496 | 91 | 10,048,132 | 2,621 | 9,940,119 | 2,683 |
| \$10,000 under \$20,000 | 4,733,747 | 2,251 | 4,673,605 | 2,221 | 16,277,303 | 16,859 | 16,063,774 | 16,613 |
| \$20,000 under \$30,000 | 3,676,758 | 2,048 | 3,703,588 | 2,061 | 16,416,927 | 33,875 | 16,785,206 | 34,963 |
| \$30,000 under \$40,000 | 1,057,867 | 474 | 1,096,931 | 481 | 12,464,055 | 42,380 | 12,829,378 | 44,825 |
| \$40,000 under \$50,000 | 941,399 | 411 | 946,405 | 410 | 9,496,620 | 46,269 | 9,458,935 | 47,226 |
| \$50,000 under \$60,000 | 882,657 | 440 | 873,912 | 400 | 7,078,257 | 44,148 | 6,945,559 | 44,309 |
| \$60,000 under \$70,000 | 734,239 | 354 | 741,327 | 361 | 5,288,180 | 42,202 | 5,043,567 | 40,946 |
| \$70,000 under \$80,000 | 469,276 | 264 | 469,721 | 286 | 3,452,070 | 35,019 | 3,293,855 | 33,453 |
| \$80,000 under \$90,000 | 371,879 | 260 | 346,137 | 181 | 2,474,489 | 30,561 | 2,430,566 | 29,999 |
| \$90,000 under \$100,000 | 286,802 | 200 | 255,556 | 144 | 1,801,074 | 26,300 | 1,693,905 | 24,420 |
| \$100,000 under \$125,000 | 459,749 | 298 | 448,068 | 258 | 2,440,939 | 45,244 | 2,428,790 | 43,483 |
| \$125,000 under \$150,000 | 233,840 | 243 | 245,050 | 211 | 1,096,824 | 27,485 | 1,147,517 | 27,130 |
| \$150,000 under \$175,000 | 145,891 | 238 | 152,040 | 233 | 664,211 | 21,205 | 717,366 | 21,390 |
| \$175,000 under \$200,000 | 100,497 | 215 | 110,980 | 208 | 407,906 | 15,904 | 447,810 | 15,830 |
| \$200,000 under \$300,000 | 216,075 | 515 | 233,470 | 570 | 765,862 | 43,071 | 839,010 | 43,004 |
| \$300,000 under \$400,000 | 88,405 | 360 | 97,503 | 388 | 285,363 | 26,166 | 335,574 | 26,627 |
| \$400,000 under \$500,000 | 53,293 | 236 | 55,733 | 300 | 146,666 | 18,450 | 166,796 | 18,639 |
| \$500,000 under \$1,000,000 | 93,136 | 700 | 99,657 | 755 | 213,660 | 43,530 | 241,290 | 44,526 |
| \$1,000,000 or more | 58,075 | 1,710 | 62,239 | 1,745 | 110,811 | 96,956 | 120,330 | 98,180 |

* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

group increased 24.6 percent for 1996, following an increase of 19.7 percent for 1995.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1996 are shown in Figure 4.

For the population as a whole, average tax rates for 1996 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories

below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1996: returns with income between \$300,000 and \$400,000 increased 0.5 percentage points; returns with income between \$400,000 and \$500,000 increased 1.6 percentage points; returns with income between \$500,000 and \$1,000,000 increased 3.4 percentage points; and returns with income exceeding \$1,000,000 increased 8.4 percentage points. Although the average tax rate

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1996

| Size of 1996 AGI | Total income tax as a percentage of adjusted gross income | | | | | | | | | | |
|----------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| All returns, total..... | 14.8 | 13.3 | 13.4 | 13.3 | 13.1 | 12.9 | 13.1 | 13.5 | 13.7 | 14.0 | 14.5 |
| Under \$10,000..... | 4.3 | 4.0 | 4.0 | 3.8 | 3.7 | 3.5 | 3.2 | 3.0 | 3.0 | 3.0 | 3.1 |
| \$10,000 under \$20,000..... | 7.8 | 6.8 | 6.5 | 6.4 | 6.1 | 5.5 | 5.1 | 4.9 | 4.8 | 4.7 | 4.6 |
| \$20,000 under \$30,000..... | 10.6 | 9.4 | 9.3 | 9.3 | 9.1 | 8.7 | 8.4 | 8.2 | 8.1 | 7.9 | 7.7 |
| \$30,000 under \$40,000..... | 12.2 | 10.6 | 10.9 | 10.9 | 10.6 | 10.5 | 10.2 | 10.1 | 10.0 | 9.8 | 9.7 |
| \$40,000 under \$50,000..... | 13.8 | 11.8 | 11.6 | 11.5 | 11.4 | 11.0 | 10.8 | 10.7 | 10.8 | 10.7 | 10.8 |
| \$50,000 under \$60,000..... | 15.5 | 13.5 | 13.2 | 12.9 | 12.4 | 12.1 | 11.6 | 11.5 | 11.4 | 11.4 | 11.3 |
| \$60,000 under \$70,000..... | 16.9 | 15.1 | 14.5 | 14.2 | 13.8 | 13.2 | 12.9 | 12.7 | 12.6 | 12.5 | 12.3 |
| \$70,000 under \$80,000..... | 18.7 | 16.5 | 15.6 | 15.3 | 14.9 | 14.4 | 14.0 | 13.9 | 13.8 | 13.6 | 13.6 |
| \$80,000 under \$90,000..... | 19.9 | 17.8 | 16.6 | 16.2 | 15.8 | 15.4 | 15.0 | 15.1 | 14.9 | 14.6 | 14.6 |
| \$90,000 under \$100,000..... | 20.8 | 18.8 | 17.4 | 17.3 | 16.6 | 16.0 | 15.9 | 15.7 | 15.9 | 15.8 | 15.4 |
| \$100,000 under \$125,000..... | 23.1 | 20.1 | 18.8 | 18.4 | 17.5 | 17.3 | 16.9 | 17.0 | 17.0 | 16.9 | 16.7 |
| \$125,000 under \$150,000..... | 25.2 | 21.8 | 20.3 | 19.8 | 19.2 | 18.6 | 18.7 | 18.6 | 18.6 | 18.3 | 18.4 |
| \$150,000 under \$175,000..... | 28.0 | 23.0 | 21.6 | 21.1 | 20.4 | 19.8 | 19.6 | 19.7 | 19.9 | 19.9 | 19.8 |
| \$175,000 under \$200,000..... | 29.3 | 23.9 | 22.5 | 21.8 | 21.1 | 21.0 | 20.7 | 21.2 | 21.4 | 20.9 | 20.9 |
| \$200,000 under \$300,000..... | 31.1 | 25.8 | 23.7 | 22.8 | 22.6 | 22.7 | 22.9 | 23.8 | 23.9 | 23.8 | 23.4 |
| \$300,000 under \$400,000..... | 33.7 | 27.0 | 24.0 | 23.6 | 23.7 | 24.3 | 24.4 | 26.9 | 26.9 | 26.8 | 26.6 |
| \$400,000 under \$500,000..... | 36.2 | 28.2 | 24.1 | 23.9 | 23.6 | 24.9 | 25.3 | 28.4 | 28.6 | 28.7 | 28.2 |
| \$500,000 under \$1,000,000..... | 38.4 | 29.0 | 24.6 | 24.0 | 24.0 | 25.7 | 26.0 | 30.0 | 30.2 | 30.2 | 30.1 |
| \$1,000,000 or more..... | 40.2 | 28.6 | 25.0 | 24.2 | 24.1 | 26.2 | 26.8 | 31.2 | 31.1 | 31.4 | 30.8 |

| Size of 1996 AGI | Total income tax as a percentage of 1979 Income Concept | | | | | | | | | | |
|----------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 |
| | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) |
| All returns, total..... | 13.3 | 13.1 | 13.3 | 13.2 | 13.0 | 12.7 | 12.8 | 13.3 | 13.5 | 13.8 | 14.3 |
| Under \$10,000..... | 4.9 | 4.2 | 4.4 | 4.3 | 4.3 | 4.0 | 3.5 | 3.2 | 3.2 | 3.1 | 3.2 |
| \$10,000 under \$20,000..... | 7.6 | 6.7 | 6.5 | 6.4 | 6.1 | 5.5 | 5.1 | 4.8 | 4.8 | 4.7 | 4.6 |
| \$20,000 under \$30,000..... | 10.0 | 9.3 | 9.3 | 9.3 | 9.1 | 8.7 | 8.3 | 8.2 | 8.1 | 7.9 | 7.8 |
| \$30,000 under \$40,000..... | 11.6 | 10.7 | 10.7 | 10.9 | 10.7 | 10.5 | 10.2 | 10.2 | 10.1 | 10.1 | 10.0 |
| \$40,000 under \$50,000..... | 12.6 | 11.7 | 11.7 | 11.5 | 11.5 | 11.1 | 10.9 | 10.8 | 11.0 | 11.0 | 11.1 |
| \$50,000 under \$60,000..... | 13.8 | 13.4 | 13.2 | 12.9 | 12.5 | 12.0 | 11.6 | 11.6 | 11.6 | 11.6 | 11.6 |
| \$60,000 under \$70,000..... | 14.9 | 15.0 | 14.5 | 14.2 | 13.8 | 13.2 | 12.9 | 12.7 | 12.7 | 12.5 | 12.5 |
| \$70,000 under \$80,000..... | 15.8 | 16.2 | 15.4 | 15.2 | 14.6 | 14.2 | 13.7 | 13.7 | 13.6 | 13.6 | 13.5 |
| \$80,000 under \$90,000..... | 16.7 | 17.5 | 16.1 | 16.2 | 15.5 | 15.1 | 14.6 | 14.7 | 14.6 | 14.4 | 14.5 |
| \$90,000 under \$100,000..... | 16.8 | 18.1 | 17.1 | 16.8 | 16.1 | 15.5 | 15.2 | 15.3 | 15.4 | 15.5 | 15.2 |
| \$100,000 under \$125,000..... | 18.3 | 19.3 | 18.0 | 17.7 | 16.9 | 16.6 | 16.2 | 16.3 | 16.3 | 16.2 | 16.1 |
| \$125,000 under \$150,000..... | 19.0 | 20.6 | 19.6 | 18.8 | 18.0 | 17.3 | 17.2 | 17.7 | 17.4 | 17.4 | 17.3 |
| \$150,000 under \$175,000..... | 19.3 | 21.2 | 20.6 | 20.0 | 19.1 | 18.3 | 17.8 | 18.0 | 18.5 | 18.1 | 18.4 |
| \$175,000 under \$200,000..... | 20.3 | 22.5 | 21.6 | 20.7 | 20.0 | 18.6 | 19.0 | 19.1 | 19.4 | 19.2 | 18.9 |
| \$200,000 under \$300,000..... | 22.6 | 23.8 | 22.3 | 21.5 | 21.4 | 20.5 | 20.2 | 21.4 | 21.5 | 21.5 | 21.3 |
| \$300,000 under \$400,000..... | 22.6 | 24.5 | 22.6 | 21.9 | 21.5 | 21.6 | 21.6 | 23.5 | 23.7 | 23.7 | 23.1 |
| \$400,000 under \$500,000..... | 23.4 | 26.5 | 23.2 | 22.7 | 22.3 | 23.0 | 21.4 | 25.4 | 24.8 | 25.1 | 25.0 |
| \$500,000 under \$1,000,000..... | 23.7 | 26.7 | 23.5 | 22.0 | 21.7 | 23.5 | 22.6 | 26.3 | 26.1 | 26.7 | 27.1 |
| \$1,000,000 or more..... | 21.4 | 26.8 | 24.5 | 23.2 | 23.2 | 25.2 | 26.1 | 29.5 | 30.1 | 30.4 | 29.8 |

for 1996 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1996 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could

be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1997.

All returns processed during 1997 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (120,917,968 returns) reported in Table C and the estimated total of all returns (120,351,208) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1996. While about 97 percent of the returns processed during Calendar Year 1997 were for Tax Year 1996, a few were for non-calendar years ending during 1996 and 1997, and some were returns for prior years. Returns for prior years were used in place of 1996 returns expected to be received and processed after December 31, 1997. This was done in the belief that

the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1997.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax. (Expanded income is explained in footnote 1.)
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Gross Domestic Product Implicit Price Deflator to represent a base year of 1991. (Indexing is explained in footnote 2.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Bonnye Walker and William Wong designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1997 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations,

economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1996, 0.06 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary.

The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table I.4 CV contains estimated CV's for the estimates included in Table I.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.

2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$12.751 billion, and its related coefficient of variation, CV(X), is 1.47 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$12.751 \times 10^9) \cdot (0.0147) \\ &= \$0.187 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$12.564 billion to \$12.938 billion, and the 95 percent confidence interval is from \$12.377 billion to \$13.125 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Footnotes

- [1] Expanded income is adjusted gross income (AGI) *plus* tax-exempt interest, nontaxable Social Security benefits, the foreign-earned income exclusion, and items of "tax preference" for "alternative minimum tax" purposes; *less* unreimbursed employee business expenses, investment interest to the extent it does not exceed investment income, and miscellaneous itemized deductions not subject to the 2-percent-of-AGI floor.
- [2] Indexing of positive and negative income is done by dividing them by the ratio of the Gross Domestic Product Implicit Price Deflator for the fourth quarter of 1995 to the fourth quarter of the base year of 1991. The deflators can be found in Table C.1. of page D-36 of U. S. Department of Commerce, Bureau of Economic Analysis publication, *Survey of Current Business* (December 1996) Vol 76, number 12.

References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1996

| Description of the sample strata | | Number of Returns by type of form attached | | | | | | | | | | | | | | | | Number of returns | |
|--|--|--|--------|---|--------|--|--------|--|--------|-----------------|---------|--------------------------|------------------|------------|--------|--|--|-------------------|--|
| | | Form 1040, with Form 2555 | | Form 1040, with Form 1116 but without Form 2555 | | Form 1040, with Schedule C but without Form 1116 or Form 2555 | | Form 1040, with Schedule F but without Form 1116 or Form 2555 | | All other forms | | Population counts | Sample counts | | | | | | |
| Degree of interest ³ | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | | | | | | | | |
| Grand total | | 270,722 | 11,786 | 1,632,821 | 19,871 | 16,791,358 | 29,157 | 1,612,814 | 3,956 | 100,607,900 | 59,297 | 120,917,968 ¹ | 126,420 | | | | | | |
| Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences total | | | | | | | | | | | | 2,306 ² | 2,306 | | | | | | |
| Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total | | | | | | | | | | | | 47 | 47 | | | | | | |
| Other Returns, total | | | | | | | | | | | | 120,915,615 | 124,067 | | | | | | |
| Description of the sample strata | Total Indexed Negative Income ⁴ \$10,000,000 or more \$5,000,000 under \$10,000,000 \$2,000,000 under \$5,000,000 \$1,000,000 under \$2,000,000 \$500,000 under \$1,000,000 \$250,000 under \$500,000 \$120,000 under \$250,000 \$60,000 under \$120,000 Under \$60,000 Indexed Positive Income ⁴ Under \$30,000 Under \$30,000 Under \$30,000 \$30,000 under \$60,000 \$30,000 under \$60,000 \$60,000 under \$120,000 \$60,000 under \$120,000 \$120,000 under \$250,000 \$120,000 under \$250,000 \$250,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000 or more | All | | | 85 | 85 | 586 | 586 | 81 | 81 | 799 | 799 | 1,551 | | | | | | |
| | | All | | | 86 | 86 | 583 | 583 | 122 | 122 | 782 | 782 | 1,573 | 1,573 | | | | | |
| | | All | | | 276 | 86 | 2,441 | 755 | 545 | 172 | 2,725 | 833 | 6,025 | 1,884 | | | | | |
| | | All | | | 31 | 31 | 527 | 76 | 1,281 | 178 | 5,164 | 761 | 12,293 | 1,797 | | | | | |
| | | All | | | 157 | 67 | 1,251 | 46 | 3,716 | 101 | 12,068 | 314 | 31,678 | 950 | | | | | |
| | | All | | | 431 | 37 | | | 9,688 | 93 | 26,947 | 219 | 75,622 | 686 | | | | | |
| | | All | | | 1,421 | | | | 19,047 | 84 | 57,495 | 187 | 161,412 | 751 | | | | | |
| | | All | | | 4,814 | 91 | | | 21,733 | 47 | 88,700 | 189 | 234,940 | 598 | | | | | |
| | | All | | | 7,672 | 73 | | | 45,744 | 38 | 384,785 | 369 | 797,923 | 779 | | | | | |
| | | 1 | | | | | | | | | | 27,243,589 | 5,843 | 27,243,589 | 5,843 | | | | |
| | | 2 | | | | | | | | | | 30,411,674 | 9,787 | 32,574,079 | 10,518 | | | | |
| | | 3-4 | | | | | | | | | | 5,929,077 | 4,817 | 9,858,408 | 8,438 | | | | |
| | | 1-2 | | | | | | | | | | 19,289,410 | 6,185 | 21,451,104 | 6,928 | | | | |
| | | 3-4 | | | | | | | | | | 4,842,675 | 4,355 | 8,706,001 | 8,326 | | | | |
| | | 1-3 | | | | | | | | | | 8,203,987 | 2,824 | 10,395,541 | 3,692 | | | | |
| | | 4 | | | | | | | | | | 1,757,026 | 1,714 | 4,215,037 | 5,219 | | | | |
| | | 1-3 | | | | | | | | | | 1,123,583 | 1,421 | 1,789,855 | 3,160 | | | | |
| | | 4 | | | | | | | | | | 679,300 | 1,888 | 1,883,578 | 8,679 | | | | |
| | | All | | | | | | | | | | 390,115 | 2,537 | 1,022,558 | 7,916 | | | | |
| All | | | | | | | | | | 110,307 | 2,649 | 311,044 | 9,096 | | | | | | |
| All | | | | | | | | | | 32,730 | 3,865 | 93,601 | 11,885 | | | | | | |
| All | | | | | | | | | | 11,701 | 3,698 | 35,997 | 11,592 | | | | | | |
| All | | | | | | | | | | 2,222 | 2,222 | 7,964 | 7,964 | | | | | | |
| All | | | | | | | | | | 1,039 | 1,039 | 4,242 | 4,242 | | | | | | |

¹ This population includes an estimated 566,760 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² This population includes 79 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

⁴ Positive and Negative Income classes are divided by a Gross Domestic Product Deflator of 1.103 to represent a base year of 1991.

** Data combined

Section 3

Basic Tables

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Tony Hall and Earl Robinson were responsible for programming the Basic Tables. Table 1.4CV was programmed by Tammy Dingbaum. Review of specific tables was performed by Michael Parisi.

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size and accumulated size of adjusted gross income | All returns | | | | | Taxable returns | | | |
|--|-------------------|------------------|------------------------------------|------------------|-------------------|-------------------|------------------|------------------------------------|------------------|
| | Number of returns | Percent of total | Adjusted gross income less deficit | | | Number of returns | Percent of total | Adjusted gross income less deficit | |
| | | | Amount | Percent of total | Average (dollars) | | | Amount | Percent of total |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| Size of Adjusted Gross Income | | | | | | | | | |
| Total..... | 120,351,208 | 100.0 | 4,535,974,492 | 100.0 | 37,689 | 90,929,350 | 100.0 | 4,341,870,603 | 100.0 |
| No adjusted gross income | 909,440 | 0.8 | -54,552,801 | (X) | -59,985 | 4,496 | (Z) | -7,737,444 | (X) |
| \$1 under \$1,000 | 2,351,018 | 2.0 | 1,415,311 | (Z) | 602 | 381,830 | 0.4 | 319,465 | (Z) |
| \$1,000 under \$2,000 | 3,283,300 | 2.7 | 4,878,427 | 0.1 | 1,486 | 914,700 | 1.0 | 1,328,727 | (Z) |
| \$2,000 under \$3,000 | 3,188,395 | 2.6 | 7,952,031 | 0.2 | 2,494 | 681,928 | 0.7 | 1,690,493 | (Z) |
| \$3,000 under \$4,000 | 3,132,808 | 2.6 | 10,955,153 | 0.2 | 3,497 | 699,338 | 0.8 | 2,443,641 | 0.1 |
| \$4,000 under \$5,000 | 2,916,837 | 2.4 | 13,134,567 | 0.3 | 4,503 | 1,159,398 | 1.3 | 5,211,565 | 0.1 |
| \$5,000 under \$6,000 | 2,591,276 | 2.2 | 14,209,349 | 0.3 | 5,484 | 685,507 | 0.8 | 3,716,018 | 0.1 |
| \$6,000 under \$7,000 | 2,806,255 | 2.3 | 18,199,942 | 0.4 | 6,485 | 860,850 | 0.9 | 5,638,673 | 0.1 |
| \$7,000 under \$8,000 | 2,802,551 | 2.3 | 21,037,684 | 0.5 | 7,507 | 1,455,791 | 1.6 | 11,001,771 | 0.3 |
| \$8,000 under \$9,000 | 2,666,998 | 2.2 | 22,662,985 | 0.5 | 8,498 | 1,587,579 | 1.7 | 13,481,898 | 0.3 |
| \$9,000 under \$10,000 | 2,734,667 | 2.3 | 25,985,039 | 0.6 | 9,502 | 1,616,714 | 1.8 | 15,372,776 | 0.4 |
| \$10,000 under \$11,000 | 2,703,326 | 2.2 | 28,392,289 | 0.6 | 10,503 | 1,557,651 | 1.7 | 16,367,009 | 0.4 |
| \$11,000 under \$12,000 | 2,685,194 | 2.2 | 30,895,567 | 0.7 | 11,506 | 1,537,354 | 1.7 | 17,677,246 | 0.4 |
| \$12,000 under \$13,000 | 2,516,899 | 2.1 | 31,415,882 | 0.7 | 12,482 | 1,453,122 | 1.6 | 18,146,410 | 0.4 |
| \$13,000 under \$14,000 | 2,640,991 | 2.2 | 35,673,152 | 0.8 | 13,507 | 1,704,921 | 1.9 | 23,055,696 | 0.5 |
| \$14,000 under \$15,000 | 2,675,336 | 2.2 | 38,801,191 | 0.9 | 14,503 | 1,759,392 | 1.9 | 25,518,530 | 0.6 |
| \$15,000 under \$16,000 | 2,474,387 | 2.1 | 38,391,631 | 0.8 | 15,516 | 1,629,173 | 1.8 | 25,295,060 | 0.6 |
| \$16,000 under \$17,000 | 2,444,913 | 2.0 | 40,315,345 | 0.9 | 16,489 | 1,688,078 | 1.9 | 27,825,758 | 0.6 |
| \$17,000 under \$18,000 | 2,325,654 | 1.9 | 40,719,009 | 0.9 | 17,509 | 1,579,607 | 1.7 | 27,648,317 | 0.6 |
| \$18,000 under \$19,000 | 2,271,467 | 1.9 | 42,028,114 | 0.9 | 18,503 | 1,760,266 | 1.9 | 32,583,081 | 0.8 |
| \$19,000 under \$20,000 | 2,093,905 | 1.7 | 40,805,669 | 0.9 | 19,488 | 1,607,738 | 1.8 | 31,344,452 | 0.7 |
| \$20,000 under \$25,000 | 9,725,580 | 8.1 | 217,937,834 | 4.8 | 22,409 | 8,509,932 | 9.4 | 191,153,981 | 4.4 |
| \$25,000 under \$30,000 | 8,061,651 | 6.7 | 221,082,456 | 4.9 | 27,424 | 7,906,995 | 8.7 | 216,946,331 | 5.0 |
| \$30,000 under \$40,000 | 12,549,433 | 10.4 | 436,403,630 | 9.6 | 34,775 | 12,464,055 | 13.7 | 433,449,450 | 10.0 |
| \$40,000 under \$50,000 | 9,538,700 | 7.9 | 426,758,316 | 9.4 | 44,740 | 9,496,620 | 10.4 | 424,919,769 | 9.8 |
| \$50,000 under \$75,000 | 14,322,850 | 11.9 | 871,837,297 | 19.2 | 60,870 | 14,296,676 | 15.7 | 870,277,456 | 20.0 |
| \$75,000 under \$100,000 | 5,801,418 | 4.8 | 498,359,119 | 11.0 | 85,903 | 5,797,393 | 6.4 | 498,012,263 | 11.5 |
| \$100,000 under \$200,000 | 4,612,554 | 3.8 | 603,667,019 | 13.3 | 130,875 | 4,609,880 | 5.1 | 603,353,851 | 13.9 |
| \$200,000 under \$500,000 | 1,198,671 | 1.0 | 347,404,071 | 7.7 | 289,824 | 1,197,891 | 1.3 | 347,176,831 | 8.0 |
| \$500,000 under \$1,000,000 | 213,824 | 0.2 | 144,807,152 | 3.2 | 677,226 | 213,661 | 0.2 | 144,694,528 | 3.3 |
| \$1,000,000 or more | 110,912 | 0.1 | 314,402,063 | 6.9 | 2,834,698 | 110,811 | 0.1 | 313,957,002 | 7.2 |

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size and accumulated size of adjusted gross income | Taxable income | | | | | Income tax after credits | | | | | Total income tax | | | |
|--|-------------------|----------------------|---------------------|-------------------|--------------------|--------------------------|--------------------|---------------------|-------------|---------------|------------------|----------------|------------------------------------|------------------------------|
| | Number of returns | Amount | Percentage of total | Number of returns | Amount | Percentage of total | Amount | Percentage of total | Amount | Percentage of | Total | Taxable income | Adjusted gross income less deficit | Average income tax (dollars) |
| | | | | | | | | | | | | | | |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | | | |
| Size of Adjusted Gross Income | | | | | | | | | | | | | | |
| Total | 90,900,468 | 3,071,311,050 | 100.0 | 90,906,919 | 655,420,460 | 100.0 | 656,244,750 | 100.0 | 21.4 | 15.2 | 7,239 | | | |
| No adjusted gross income | - | - | - | 1,237 | 198 | (Z) | 120,585 | (Z) | (Z) | (Z) | 26,821 | | | |
| \$1 under \$1,000 | 381,514 | 59,934 | (Z) | 381,822 | 9,241 | (Z) | 9,452 | (Z) | 15.8 | 3.0 | 25 | | | |
| \$1,000 under \$2,000 | 914,594 | 452,062 | (Z) | 914,691 | 72,326 | (Z) | 72,504 | (Z) | 16.0 | 5.5 | 79 | | | |
| \$2,000 under \$3,000 | 681,927 | 458,647 | (Z) | 681,927 | 79,754 | (Z) | 80,125 | (Z) | 17.5 | 4.7 | 117 | | | |
| \$3,000 under \$4,000 | 698,065 | 579,915 | (Z) | 699,296 | 110,790 | (Z) | 111,010 | (Z) | 19.1 | 4.5 | 159 | | | |
| \$4,000 under \$5,000 | 1,156,288 | 975,126 | (Z) | 1,156,288 | 156,756 | (Z) | 156,835 | (Z) | 16.1 | 3.0 | 135 | | | |
| \$5,000 under \$6,000 | 684,268 | 1,167,797 | (Z) | 685,499 | 186,772 | (Z) | 187,696 | (Z) | 16.1 | 5.1 | 274 | | | |
| \$6,000 under \$7,000 | 857,732 | 1,548,350 | 0.1 | 857,732 | 236,626 | (Z) | 237,869 | (Z) | 15.4 | 4.2 | 276 | | | |
| \$7,000 under \$8,000 | 1,455,777 | 2,555,118 | 0.1 | 1,455,787 | 366,078 | 0.1 | 366,125 | 0.1 | 14.3 | 3.3 | 251 | | | |
| \$8,000 under \$9,000 | 1,584,431 | 3,542,674 | 0.1 | 1,587,538 | 522,320 | 0.1 | 522,320 | 0.1 | 14.7 | 3.9 | 329 | | | |
| \$9,000 under \$10,000 | 1,615,508 | 5,013,506 | 0.2 | 1,616,711 | 756,308 | 0.1 | 756,589 | 0.1 | 15.1 | 4.9 | 468 | | | |
| \$10,000 under \$11,000 | 1,556,273 | 6,218,144 | 0.2 | 1,557,603 | 937,557 | 0.1 | 938,320 | 0.1 | 15.1 | 5.7 | 602 | | | |
| \$11,000 under \$12,000 | 1,537,351 | 7,196,098 | 0.2 | 1,537,351 | 1,076,462 | 0.2 | 1,077,786 | 0.2 | 15.0 | 6.1 | 701 | | | |
| \$12,000 under \$13,000 | 1,451,883 | 7,516,212 | 0.2 | 1,453,113 | 1,125,375 | 0.2 | 1,125,390 | 0.2 | 15.0 | 6.2 | 774 | | | |
| \$13,000 under \$14,000 | 1,704,884 | 9,535,688 | 0.3 | 1,704,874 | 1,438,257 | 0.2 | 1,438,488 | 0.2 | 15.1 | 6.2 | 844 | | | |
| \$14,000 under \$15,000 | 1,759,084 | 10,772,027 | 0.4 | 1,759,392 | 1,620,256 | 0.2 | 1,620,256 | 0.2 | 15.0 | 6.3 | 921 | | | |
| \$15,000 under \$16,000 | 1,629,173 | 11,800,229 | 0.4 | 1,629,173 | 1,758,993 | 0.3 | 1,759,325 | 0.3 | 14.9 | 7.0 | 1,080 | | | |
| \$16,000 under \$17,000 | 1,688,075 | 13,644,112 | 0.4 | 1,688,075 | 2,043,324 | 0.3 | 2,043,701 | 0.3 | 15.0 | 7.3 | 1,211 | | | |
| \$17,000 under \$18,000 | 1,579,565 | 13,892,554 | 0.5 | 1,579,565 | 2,076,547 | 0.3 | 2,077,114 | 0.3 | 15.0 | 7.5 | 1,315 | | | |
| \$18,000 under \$19,000 | 1,760,222 | 17,307,977 | 0.6 | 1,760,222 | 2,469,132 | 0.4 | 2,469,358 | 0.4 | 14.3 | 7.6 | 1,403 | | | |
| \$19,000 under \$20,000 | 1,607,738 | 16,330,567 | 0.5 | 1,607,738 | 2,309,015 | 0.4 | 2,309,044 | 0.4 | 14.1 | 7.4 | 1,436 | | | |
| \$20,000 under \$25,000 | 8,509,443 | 106,362,851 | 3.5 | 8,509,878 | 15,061,512 | 2.3 | 15,063,847 | 2.3 | 14.2 | 7.9 | 1,770 | | | |
| \$25,000 under \$30,000 | 7,905,074 | 127,805,567 | 4.2 | 7,906,874 | 18,807,896 | 2.9 | 18,810,892 | 2.9 | 14.7 | 8.7 | 2,379 | | | |
| \$30,000 under \$40,000 | 12,463,994 | 273,024,089 | 8.9 | 12,463,856 | 42,374,895 | 6.5 | 42,380,167 | 6.4 | 15.5 | 9.8 | 3,400 | | | |
| \$40,000 under \$50,000 | 9,494,274 | 283,839,225 | 9.2 | 9,493,699 | 46,256,578 | 7.1 | 46,269,147 | 7.0 | 16.3 | 10.9 | 4,872 | | | |
| \$50,000 under \$75,000 | 14,295,843 | 609,440,260 | 19.8 | 14,293,147 | 104,849,533 | 16.0 | 104,909,151 | 15.9 | 17.2 | 12.1 | 7,338 | | | |
| \$75,000 under \$100,000 | 5,797,323 | 365,062,691 | 11.9 | 5,796,468 | 73,234,654 | 11.2 | 73,320,894 | 11.1 | 20.1 | 14.7 | 12,647 | | | |
| \$100,000 under \$200,000 | 4,608,970 | 467,726,158 | 15.2 | 4,607,040 | 109,371,347 | 16.7 | 109,837,768 | 16.7 | 23.5 | 18.2 | 23,827 | | | |
| \$200,000 under \$500,000 | 1,196,961 | 296,697,309 | 9.7 | 1,196,188 | 86,792,974 | 13.2 | 87,686,891 | 13.3 | 29.6 | 25.3 | 73,201 | | | |
| \$500,000 under \$1,000,000 | 213,496 | 128,853,200 | 4.2 | 213,426 | 43,058,832 | 6.6 | 43,529,845 | 6.6 | 33.8 | 30.1 | 203,733 | | | |
| \$1,000,000 or more | 110,740 | 281,932,966 | 9.2 | 110,710 | 96,260,153 | 14.7 | 96,956,057 | 14.7 | 34.4 | 30.9 | 874,968 | | | |

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size and accumulated size of adjusted gross income | All returns | | | | | Taxable returns | | | |
|--|----------------------|---------------------|---------------------------------------|---------------------|----------------------|----------------------|---------------------|---------------------------------------|---------------------|
| | Number of returns | Percent of total | Adjusted gross income less deficit | | | Number of returns | Percent of total | Adjusted gross income less deficit | |
| | | | Amount | Percent of total | Average (dollars) | | | Amount | Percent of total |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
| Accumulated from Smallest Size of Adjusted Gross Income | | | | | | | | | |
| No adjusted gross income | 909,440 | 0.8 | -54,552,801 | (X) | -59,985 | 4,496 | (Z) | -7,737,444 | (X) |
| \$1 under \$1,000 | 2,351,018 | 2.0 | 1,415,311 | (Z) | 602 | 381,830 | 0.4 | 319,465 | (Z) |
| \$1 under \$2,000 | 5,634,318 | 4.7 | 6,293,739 | 0.1 | 1,117 | 1,296,531 | 1.4 | 1,648,193 | (Z) |
| \$1 under \$3,000 | 8,822,713 | 7.3 | 14,245,769 | 0.3 | 1,615 | 1,978,458 | 2.2 | 3,338,686 | 0.1 |
| \$1 under \$4,000 | 11,955,520 | 9.9 | 25,200,923 | 0.5 | 2,108 | 2,677,797 | 2.9 | 5,782,327 | 0.1 |
| \$1 under \$5,000 | 14,872,357 | 12.4 | 38,335,489 | 0.8 | 2,578 | 3,837,195 | 4.2 | 10,993,892 | 0.3 |
| \$1 under \$6,000 | 17,463,633 | 14.5 | 52,544,839 | 1.1 | 3,009 | 4,522,701 | 5.0 | 14,709,910 | 0.3 |
| \$1 under \$7,000 | 20,269,888 | 16.8 | 70,744,780 | 1.5 | 3,490 | 5,383,552 | 5.9 | 20,348,583 | 0.5 |
| \$1 under \$8,000 | 23,072,439 | 19.2 | 91,782,464 | 2.0 | 3,978 | 6,839,343 | 7.5 | 31,350,354 | 0.7 |
| \$1 under \$9,000 | 25,739,437 | 21.4 | 114,445,449 | 2.5 | 4,446 | 8,426,922 | 9.3 | 44,832,251 | 1.0 |
| \$1 under \$10,000 | 28,474,104 | 23.7 | 140,430,487 | 3.1 | 4,932 | 10,043,636 | 11.0 | 60,205,027 | 1.4 |
| \$1 under \$11,000 | 31,177,430 | 25.9 | 168,822,776 | 3.7 | 5,415 | 11,601,287 | 12.8 | 76,572,036 | 1.8 |
| \$1 under \$12,000 | 33,862,623 | 28.1 | 199,718,343 | 4.4 | 5,898 | 13,138,642 | 14.4 | 94,249,282 | 2.2 |
| \$1 under \$13,000 | 36,379,522 | 30.2 | 231,134,224 | 5.0 | 6,353 | 14,591,764 | 16.0 | 112,395,692 | 2.6 |
| \$1 under \$14,000 | 39,020,513 | 32.4 | 266,807,376 | 5.8 | 6,838 | 16,296,685 | 17.9 | 135,451,388 | 3.1 |
| \$1 under \$15,000 | 41,695,849 | 34.6 | 305,608,568 | 6.7 | 7,329 | 18,056,077 | 19.9 | 160,969,918 | 3.7 |
| \$1 under \$16,000 | 44,170,236 | 36.7 | 344,000,199 | 7.5 | 7,788 | 19,685,250 | 21.6 | 186,264,979 | 4.3 |
| \$1 under \$17,000 | 46,615,149 | 38.7 | 384,315,544 | 8.4 | 8,244 | 21,373,328 | 23.5 | 214,090,737 | 4.9 |
| \$1 under \$18,000 | 48,940,802 | 40.7 | 425,034,553 | 9.3 | 8,685 | 22,952,935 | 25.2 | 241,739,054 | 5.6 |
| \$1 under \$19,000 | 51,212,269 | 42.6 | 467,062,668 | 10.2 | 9,120 | 24,713,201 | 27.2 | 274,322,135 | 6.3 |
| \$1 under \$20,000 | 53,306,174 | 44.3 | 507,868,336 | 11.1 | 9,527 | 26,320,939 | 28.9 | 305,666,587 | 7.0 |
| \$1 under \$25,000 | 63,031,754 | 52.4 | 725,806,170 | 15.8 | 11,515 | 34,830,871 | 38.3 | 496,820,568 | 11.4 |
| \$1 under \$30,000 | 71,093,405 | 59.1 | 946,888,627 | 20.6 | 13,319 | 42,737,866 | 47.0 | 713,766,899 | 16.4 |
| \$1 under \$40,000 | 83,642,838 | 69.5 | 1,383,292,257 | 30.1 | 16,538 | 55,201,921 | 60.7 | 1,147,216,348 | 26.4 |
| \$1 under \$50,000 | 93,181,538 | 77.4 | 1,810,050,573 | 39.4 | 19,425 | 64,698,541 | 71.2 | 1,572,136,117 | 36.1 |
| \$1 under \$75,000 | 107,504,388 | 89.3 | 2,681,887,869 | 58.4 | 24,947 | 78,995,217 | 86.9 | 2,442,413,573 | 56.2 |
| \$1 under \$100,000 | 113,305,806 | 94.1 | 3,180,246,988 | 69.3 | 28,068 | 84,792,610 | 93.3 | 2,940,425,836 | 67.6 |
| \$1 under \$200,000 | 117,918,360 | 98.0 | 3,783,914,007 | 82.4 | 32,089 | 89,402,491 | 98.3 | 3,543,779,686 | 81.5 |
| \$1 under \$500,000 | 119,117,032 | 99.0 | 4,131,318,077 | 90.0 | 34,683 | 90,600,382 | 99.6 | 3,890,956,517 | 89.5 |
| \$1 under \$1,000,000 | 119,330,855 | 99.2 | 4,276,125,230 | 93.2 | 35,834 | 90,814,042 | 99.9 | 4,035,651,045 | 92.8 |
| \$1 or more | 119,441,768 | 99.2 | 4,590,527,293 | 100.0 | 38,433 | 90,924,854 | 100.0 | 4,349,608,047 | 100.0 |
| All returns | 120,351,208 | 100.0 | 4,535,974,492 | 98.8 | 37,689 | 90,929,350 | 100.0 | 4,341,870,603 | 99.8 |

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size and accumulated size of adjusted gross income | Taxable income | | | | Income tax after credits | | | | Total income tax | | | |
|--|-------------------|----------------------|---------------------|-------------------|--------------------------|---------------------|--------------------|---------------------|------------------|------------------------------|------------------------------------|------------------------------|
| | Number of returns | Amount | Percentage of total | Number of returns | Amount | Percentage of total | Amount | Percentage of total | Total | Percentage of taxable income | Adjusted gross income less deficit | Average income tax (dollars) |
| | | | | | | | | | | | | |
| Accumulated from Smallest Size of Adjusted Gross Income | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | |
| No adjusted gross income | - | - | - | 1,237 | 198 | (Z) | 120,585 | (Z) | (X) | (X) | | 26,821 |
| \$1 under \$1,000 | 381,514 | 59,934 | (Z) | 381,822 | 9,241 | (Z) | 9,452 | (Z) | 15.8 | 3.0 | | 25 |
| \$1 under \$2,000 | 1,296,108 | 511,996 | (Z) | 1,296,513 | 81,566 | (Z) | 81,956 | (Z) | 16.0 | 5.0 | | 63 |
| \$1 under \$3,000 | 1,978,035 | 970,643 | (Z) | 1,978,439 | 161,320 | (Z) | 162,081 | (Z) | 16.7 | 4.9 | | 82 |
| \$1 under \$4,000 | 2,676,100 | 1,550,558 | 0.1 | 2,677,735 | 272,111 | (Z) | 273,091 | (Z) | 17.6 | 4.7 | | 102 |
| \$1 under \$5,000 | 3,832,387 | 2,525,684 | 0.1 | 3,834,023 | 428,867 | 0.1 | 429,926 | (Z) | 17.0 | 3.9 | | 112 |
| \$1 under \$6,000 | 4,516,655 | 3,693,481 | 0.1 | 4,519,522 | 615,639 | 0.1 | 617,622 | 0.1 | 16.7 | 4.2 | | 137 |
| \$1 under \$7,000 | 5,374,387 | 5,241,831 | 0.2 | 5,377,253 | 852,264 | 0.1 | 855,491 | 0.1 | 16.3 | 4.2 | | 159 |
| \$1 under \$8,000 | 6,830,164 | 7,796,949 | 0.3 | 6,833,040 | 1,218,342 | 0.2 | 1,221,616 | 0.2 | 15.7 | 3.9 | | 179 |
| \$1 under \$9,000 | 8,414,594 | 11,339,623 | 0.4 | 8,420,578 | 1,740,662 | 0.3 | 1,744,135 | 0.3 | 15.4 | 3.9 | | 207 |
| \$1 under \$10,000 | 10,030,102 | 16,353,129 | 0.5 | 10,037,289 | 2,496,970 | 0.4 | 2,500,725 | 0.4 | 15.3 | 4.2 | | 249 |
| \$1 under \$11,000 | 11,586,375 | 22,571,273 | 0.7 | 11,594,892 | 3,434,527 | 0.5 | 3,439,045 | 0.5 | 15.2 | 4.5 | | 296 |
| \$1 under \$12,000 | 13,123,726 | 29,767,371 | 1.0 | 13,132,243 | 4,510,988 | 0.7 | 4,516,831 | 0.7 | 15.2 | 4.8 | | 344 |
| \$1 under \$13,000 | 14,575,609 | 37,283,583 | 1.2 | 14,585,356 | 5,636,364 | 0.9 | 5,642,220 | 0.9 | 15.1 | 5.0 | | 387 |
| \$1 under \$14,000 | 16,280,493 | 46,819,271 | 1.5 | 16,290,231 | 7,074,620 | 1.1 | 7,080,708 | 1.1 | 15.1 | 5.2 | | 434 |
| \$1 under \$15,000 | 18,039,578 | 57,591,298 | 1.9 | 18,049,623 | 8,694,876 | 1.3 | 8,700,964 | 1.3 | 15.1 | 5.4 | | 482 |
| \$1 under \$16,000 | 19,668,751 | 69,391,527 | 2.3 | 19,678,796 | 10,453,869 | 1.6 | 10,460,289 | 1.6 | 15.1 | 5.6 | | 531 |
| \$1 under \$17,000 | 21,356,826 | 83,035,638 | 2.7 | 21,366,871 | 12,497,193 | 1.9 | 12,503,990 | 1.9 | 15.1 | 5.8 | | 585 |
| \$1 under \$18,000 | 22,936,391 | 96,928,192 | 3.2 | 22,946,436 | 14,573,741 | 2.2 | 14,581,104 | 2.2 | 15.0 | 6.0 | | 635 |
| \$1 under \$19,000 | 24,696,613 | 114,236,169 | 3.7 | 24,706,658 | 17,042,873 | 2.6 | 17,050,462 | 2.6 | 14.9 | 6.2 | | 690 |
| \$1 under \$20,000 | 26,304,351 | 130,566,735 | 4.3 | 26,314,396 | 19,351,888 | 3.0 | 19,359,506 | 2.9 | 14.8 | 6.3 | | 736 |
| \$1 under \$25,000 | 34,813,794 | 236,929,586 | 7.7 | 34,824,274 | 34,413,400 | 5.3 | 34,423,354 | 5.2 | 14.5 | 6.9 | | 988 |
| \$1 under \$30,000 | 42,718,868 | 364,735,153 | 11.9 | 42,731,148 | 53,221,296 | 8.1 | 53,234,246 | 8.1 | 14.6 | 7.5 | | 1,246 |
| \$1 under \$40,000 | 55,182,862 | 637,759,241 | 20.8 | 55,195,004 | 95,596,192 | 14.6 | 95,614,412 | 14.5 | 15.0 | 8.3 | | 1,732 |
| \$1 under \$50,000 | 64,677,136 | 921,598,467 | 30.0 | 64,688,702 | 141,852,769 | 21.6 | 141,883,559 | 21.6 | 15.4 | 9.0 | | 2,193 |
| \$1 under \$75,000 | 78,972,979 | 1,531,038,726 | 49.8 | 78,981,850 | 246,702,302 | 37.6 | 246,792,710 | 37.5 | 16.1 | 10.1 | | 3,124 |
| \$1 under \$100,000 | 84,770,302 | 1,896,101,417 | 61.7 | 84,778,318 | 319,936,956 | 48.8 | 320,113,604 | 48.6 | 16.9 | 10.9 | | 3,775 |
| \$1 under \$200,000 | 89,379,272 | 2,363,827,575 | 77.0 | 89,385,357 | 429,308,303 | 65.5 | 429,951,373 | 65.3 | 18.2 | 12.1 | | 4,809 |
| \$1 under \$500,000 | 90,576,232 | 2,660,524,885 | 86.6 | 90,581,545 | 516,101,277 | 78.7 | 517,638,263 | 78.6 | 19.5 | 13.3 | | 5,713 |
| \$1 under \$1,000,000 | 90,789,728 | 2,789,378,084 | 90.8 | 90,794,971 | 559,160,109 | 85.3 | 561,168,108 | 85.3 | 20.1 | 13.9 | | 6,179 |
| \$1 or more | 90,900,468 | 3,071,311,050 | 100.0 | 90,905,681 | 655,420,262 | 100.0 | 658,124,165 | 100.0 | 21.4 | 15.1 | | 7,238 |
| All returns | 90,900,468 | 3,071,311,050 | 100.0 | 90,906,919 | 655,420,460 | 100.0 | 658,244,750 | 100.0 | 21.4 | 15.2 | | 7,239 |

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size and accumulated size of adjusted gross income | All returns | | | | Taxable returns | | | |
|---|--------------------|------------------|------------------------------------|------------------|-------------------|------------------|------------------------------------|------------------|
| | Number of returns | Percent of total | Adjusted gross income less deficit | | Number of returns | Percent of total | Adjusted gross income less deficit | |
| | | | Amount | Percent of total | | | Amount | Percent of total |
| | (41) | (42) | (43) | (44) | (46) | (47) | (48) | (49) |
| Accumulated from Largest Size of Adjusted Gross Income | | | | | | | | |
| \$1,000,000 or more | 110,912 | 0.1 | 314,402,063 | 6.8 | 110,811 | 0.1 | 313,957,002 | 7.2 |
| \$500,000 or more | 324,736 | 0.3 | 459,209,215 | 10.0 | 324,472 | 0.4 | 458,651,530 | 10.5 |
| \$200,000 or more | 1,523,407 | 1.3 | 806,613,286 | 17.6 | 1,522,363 | 1.7 | 805,828,361 | 18.5 |
| \$100,000 or more | 6,135,961 | 5.1 | 1,410,280,305 | 30.7 | 6,132,243 | 6.7 | 1,409,182,211 | 32.4 |
| \$75,000 or more | 11,937,379 | 9.9 | 1,908,639,424 | 41.6 | 11,929,637 | 13.1 | 1,907,194,475 | 43.8 |
| \$50,000 or more | 26,260,230 | 21.8 | 2,780,476,720 | 60.6 | 26,226,313 | 28.8 | 2,777,471,930 | 63.9 |
| \$40,000 or more | 35,798,930 | 29.7 | 3,207,235,036 | 69.9 | 35,722,933 | 39.3 | 3,202,391,699 | 73.6 |
| \$30,000 or more | 48,348,363 | 40.2 | 3,643,638,666 | 79.4 | 48,186,988 | 53.0 | 3,635,841,148 | 83.6 |
| \$25,000 or more | 56,410,014 | 46.9 | 3,864,721,122 | 84.2 | 56,093,983 | 61.7 | 3,852,787,480 | 88.6 |
| \$20,000 or more | 66,135,594 | 55.0 | 4,082,658,957 | 88.9 | 64,603,915 | 71.0 | 4,043,941,460 | 93.0 |
| \$19,000 or more | 68,229,499 | 56.7 | 4,123,464,625 | 89.8 | 66,211,652 | 72.8 | 4,075,285,912 | 93.7 |
| \$18,000 or more | 70,500,965 | 58.6 | 4,165,492,739 | 90.7 | 67,971,919 | 74.8 | 4,107,868,993 | 94.4 |
| \$17,000 or more | 72,826,619 | 60.5 | 4,206,211,749 | 91.6 | 69,551,525 | 76.5 | 4,135,517,310 | 95.1 |
| \$16,000 or more | 75,271,532 | 62.5 | 4,246,527,094 | 92.5 | 71,239,604 | 78.3 | 4,163,343,069 | 95.7 |
| \$15,000 or more | 77,745,919 | 64.6 | 4,284,918,725 | 93.3 | 72,868,777 | 80.1 | 4,188,638,129 | 96.3 |
| \$14,000 or more | 80,421,255 | 66.8 | 4,323,719,916 | 94.2 | 74,628,169 | 82.1 | 4,214,156,659 | 96.9 |
| \$13,000 or more | 83,062,245 | 69.0 | 4,359,393,069 | 95.0 | 76,333,090 | 83.9 | 4,237,212,355 | 97.4 |
| \$12,000 or more | 85,579,144 | 71.1 | 4,390,808,950 | 95.6 | 77,786,212 | 85.5 | 4,255,358,765 | 97.8 |
| \$11,000 or more | 88,264,338 | 73.3 | 4,421,704,517 | 96.3 | 79,323,566 | 87.2 | 4,273,036,011 | 98.2 |
| \$10,000 or more | 90,967,664 | 75.6 | 4,450,096,805 | 96.9 | 80,881,218 | 88.9 | 4,289,403,020 | 98.6 |
| \$9,000 or more | 93,702,331 | 77.9 | 4,476,081,844 | 97.5 | 82,497,932 | 90.7 | 4,304,775,796 | 99.0 |
| \$8,000 or more | 96,369,329 | 80.1 | 4,498,744,829 | 98.0 | 84,085,511 | 92.5 | 4,318,257,693 | 99.3 |
| \$7,000 or more | 99,171,879 | 82.4 | 4,519,782,513 | 98.5 | 85,541,302 | 94.1 | 4,329,259,464 | 99.5 |
| \$6,000 or more | 101,978,134 | 84.7 | 4,537,982,454 | 98.9 | 86,402,152 | 95.0 | 4,334,898,137 | 99.7 |
| \$5,000 or more | 104,569,410 | 86.9 | 4,552,191,804 | 99.2 | 87,087,659 | 95.8 | 4,338,614,155 | 99.7 |
| \$4,000 or more | 107,486,247 | 89.3 | 4,565,326,370 | 99.5 | 88,247,057 | 97.1 | 4,343,825,720 | 99.9 |
| \$3,000 or more | 110,619,055 | 91.9 | 4,576,281,523 | 99.7 | 88,946,395 | 97.8 | 4,346,269,361 | 99.9 |
| \$2,000 or more | 113,807,449 | 94.6 | 4,584,233,554 | 99.9 | 89,628,323 | 98.6 | 4,347,959,854 | 100.0 |
| \$1,000 or more | 117,090,749 | 97.3 | 4,589,111,982 | 100.0 | 90,543,023 | 99.6 | 4,349,288,582 | 100.0 |
| \$1 or more | 119,441,768 | 99.2 | 4,590,527,293 | 100.0 | 90,924,854 | 100.0 | 4,349,608,047 | 100.0 |
| All returns | 120,351,208 | 100.0 | 4,535,974,492 | 98.8 | 90,925,350 | 100.0 | 4,341,870,603 | 99.8 |

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size and accumulated size of adjusted gross income | Taxable returns | | | | | | | | | | |
|---|-------------------------|---------------|---------------------------|--------------------------|-------------|---------------------------|------------------|-------|------------------------------------|---|------------------------------------|
| | Taxable income | | | Income tax after credits | | | Total income tax | | | | |
| | Number of returns | Amount | Percentage of total | Number of returns | Amount | Percentage of total | Amount | Total | Percentage of Taxable income | Adjusted gross income less deficit | Average income tax (dollars) |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| Accumulated from Largest Size of Adjusted Gross Income | | | | | | | | | | | |
| \$1,000,000 or more | 110,740 | 281,932,966 | 9.2 | 110,710 | 96,260,153 | 14.7 | 96,956,057 | 14.7 | 34.4 | 30.9 | 874,968 |
| \$500,000 or more | 324,236 | 410,786,166 | 13.4 | 324,136 | 139,318,985 | 21.3 | 140,485,902 | 21.3 | 34.2 | 30.6 | 432,968 |
| \$200,000 or more | 1,521,197 | 707,483,475 | 23.0 | 1,520,324 | 226,111,959 | 34.5 | 228,172,793 | 34.7 | 32.3 | 28.3 | 149,881 |
| \$100,000 or more | 6,130,167 | 1,175,209,633 | 38.3 | 6,127,364 | 335,483,306 | 51.2 | 338,010,561 | 51.4 | 28.8 | 24.0 | 55,120 |
| \$75,000 or more | 11,927,490 | 1,540,272,324 | 50.2 | 11,923,832 | 408,717,960 | 62.4 | 411,331,455 | 62.5 | 26.7 | 21.6 | 34,480 |
| \$50,000 or more | 26,223,332 | 2,149,712,584 | 70.0 | 26,216,979 | 513,567,493 | 78.4 | 516,240,607 | 78.4 | 24.0 | 18.6 | 19,684 |
| \$40,000 or more | 35,717,607 | 2,433,551,809 | 79.2 | 35,710,678 | 559,824,070 | 85.4 | 562,509,753 | 85.5 | 23.1 | 17.6 | 15,746 |
| \$30,000 or more | 48,181,600 | 2,706,575,898 | 88.1 | 48,174,533 | 602,198,966 | 91.9 | 604,889,920 | 91.9 | 22.3 | 16.6 | 12,553 |
| \$25,000 or more | 56,086,675 | 2,834,381,464 | 92.3 | 56,081,407 | 621,006,862 | 94.7 | 623,700,811 | 94.8 | 22.0 | 16.2 | 11,119 |
| \$20,000 or more | 64,596,118 | 2,940,744,315 | 95.7 | 64,591,285 | 636,068,374 | 97.0 | 638,764,659 | 97.0 | 21.7 | 15.8 | 9,887 |
| \$19,000 or more | 66,203,855 | 2,957,074,882 | 96.3 | 66,199,023 | 638,377,389 | 97.4 | 641,073,703 | 97.4 | 21.7 | 15.7 | 9,682 |
| \$18,000 or more | 67,964,077 | 2,974,382,858 | 96.8 | 67,959,245 | 640,846,521 | 97.8 | 643,543,061 | 97.8 | 21.6 | 15.7 | 9,468 |
| \$17,000 or more | 69,543,643 | 2,988,275,412 | 97.3 | 69,538,810 | 642,923,069 | 98.1 | 645,620,175 | 98.1 | 21.6 | 15.6 | 9,283 |
| \$16,000 or more | 71,231,718 | 3,001,919,524 | 97.7 | 71,226,885 | 644,966,393 | 98.4 | 647,663,877 | 98.4 | 21.6 | 15.6 | 9,091 |
| \$15,000 or more | 72,860,891 | 3,013,719,753 | 98.1 | 72,856,059 | 646,725,386 | 98.7 | 649,423,201 | 98.7 | 21.5 | 15.5 | 8,912 |
| \$14,000 or more | 74,619,975 | 3,024,491,780 | 98.5 | 74,615,450 | 648,345,642 | 98.9 | 651,043,457 | 98.9 | 21.5 | 15.4 | 8,724 |
| \$13,000 or more | 76,324,859 | 3,034,027,467 | 98.8 | 76,320,325 | 649,783,898 | 99.1 | 652,481,945 | 99.1 | 21.5 | 15.4 | 8,548 |
| \$12,000 or more | 77,776,742 | 3,041,543,680 | 99.0 | 77,773,438 | 650,909,274 | 99.3 | 653,607,334 | 99.3 | 21.5 | 15.4 | 8,403 |
| \$11,000 or more | 79,314,093 | 3,048,739,777 | 99.3 | 79,310,790 | 651,985,735 | 99.5 | 654,685,121 | 99.5 | 21.5 | 15.3 | 8,253 |
| \$10,000 or more | 80,870,366 | 3,054,957,922 | 99.5 | 80,868,392 | 652,923,292 | 99.6 | 655,623,441 | 99.6 | 21.5 | 15.3 | 8,106 |
| \$9,000 or more | 82,485,874 | 3,059,971,428 | 99.6 | 82,485,103 | 653,679,600 | 99.7 | 656,380,030 | 99.7 | 21.5 | 15.2 | 7,956 |
| \$8,000 or more | 84,070,305 | 3,063,514,102 | 99.7 | 84,072,641 | 654,201,920 | 99.8 | 656,902,550 | 99.8 | 21.4 | 15.2 | 7,812 |
| \$7,000 or more | 85,526,082 | 3,066,069,219 | 99.8 | 85,528,428 | 654,567,998 | 99.9 | 657,268,674 | 99.9 | 21.4 | 15.2 | 7,684 |
| \$6,000 or more | 86,383,813 | 3,067,617,570 | 99.9 | 86,386,160 | 654,804,623 | 99.9 | 657,506,543 | 99.9 | 21.4 | 15.2 | 7,610 |
| \$5,000 or more | 87,068,081 | 3,068,785,366 | 99.9 | 87,071,659 | 654,991,395 | 99.9 | 657,694,240 | 99.9 | 21.4 | 15.2 | 7,552 |
| \$4,000 or more | 88,224,369 | 3,069,760,492 | 99.9 | 88,227,946 | 655,148,151 | 100.0 | 657,851,074 | 99.9 | 21.4 | 15.1 | 7,455 |
| \$3,000 or more | 88,922,434 | 3,070,340,407 | 100.0 | 88,927,242 | 655,258,942 | 100.0 | 657,962,084 | 100.0 | 21.4 | 15.1 | 7,397 |
| \$2,000 or more | 89,604,360 | 3,070,799,054 | 100.0 | 89,609,169 | 655,338,696 | 100.0 | 658,042,209 | 100.0 | 21.4 | 15.1 | 7,342 |
| \$1,000 or more | 90,518,954 | 3,071,251,116 | 100.0 | 90,523,859 | 655,411,021 | 100.0 | 658,114,713 | 100.0 | 21.4 | 15.1 | 7,269 |
| \$1 or more | 90,900,468 | 3,071,311,050 | 100.0 | 90,905,681 | 655,420,262 | 100.0 | 658,124,165 | 100.0 | 21.4 | 15.1 | 7,238 |
| All returns | 90,900,468 | 3,071,311,050 | 100.0 | 90,906,919 | 655,420,460 | 100.0 | 658,244,750 | 100.0 | 21.4 | 15.2 | 7,239 |

X Percentage not computed

Z Less than 0.05 percent

NOTE: Detail may not add to totals because of rounding

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | All returns | | | | | | | | | | | | |
|--------------------------------|-------------------|------------------------------------|------------------|---------------------------|-------------|--------------------|-------------|-------------------|---------------|--------------------------|-------------|-------------------|-------------|
| | Number of returns | Adjusted gross income less deficit | Exemption amount | Total itemized deductions | | Standard deduction | | Taxable income | | Income tax after credits | | Total income tax | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| All returns, total..... | 120,351,208 | 4,535,974,492 | 598,860,677 | 35,414,589 | 572,541,293 | 83,996,917 | 426,102,973 | 96,576,755 | 3,089,667,389 | 90,906,919 | 655,420,460 | 90,929,350 | 658,244,750 |
| No adjusted gross income | 909,440 | -54,552,801 | 4,101,530 | - | - | - | - | - | - | 1,237 | 198 | 4,496 | 120,584 |
| \$1 under \$5,000 | 14,872,357 | 38,335,489 | 29,293,806 | 204,305 | 2,206,351 | 14,667,224 | 49,548,521 | 3,890,498 | 2,528,474 | 3,834,023 | 428,867 | 3,837,195 | 429,926 |
| \$5,000 under \$10,000 | 13,601,747 | 102,094,998 | 48,473,040 | 495,708 | 4,686,054 | 13,102,931 | 63,238,366 | 6,677,074 | 14,087,295 | 6,203,266 | 2,068,103 | 6,206,441 | 2,070,799 |
| \$10,000 under \$15,000 | 13,221,745 | 165,178,080 | 58,566,841 | 889,415 | 8,827,240 | 12,331,099 | 64,531,653 | 9,656,696 | 44,218,109 | 8,012,334 | 6,197,906 | 8,012,441 | 6,200,239 |
| \$15,000 under \$20,000 | 11,610,325 | 202,259,769 | 55,099,462 | 1,245,013 | 13,016,773 | 10,352,879 | 54,970,431 | 10,742,482 | 82,688,941 | 8,264,773 | 10,657,012 | 8,264,862 | 10,658,543 |
| \$20,000 under \$25,000 | 9,725,580 | 217,937,834 | 48,865,990 | 1,545,702 | 15,211,056 | 8,179,878 | 44,020,496 | 9,437,082 | 110,948,882 | 8,509,878 | 15,061,512 | 8,509,932 | 15,063,847 |
| \$25,000 under \$30,000 | 8,061,651 | 221,082,456 | 41,571,791 | 1,842,743 | 19,048,138 | 6,215,800 | 33,789,313 | 7,953,525 | 128,039,293 | 7,906,874 | 18,807,896 | 7,906,995 | 18,810,892 |
| \$30,000 under \$40,000 | 12,549,433 | 436,403,630 | 71,356,382 | 4,274,985 | 45,009,898 | 8,274,448 | 47,459,844 | 12,481,128 | 273,188,362 | 12,463,856 | 42,374,895 | 12,464,055 | 42,380,166 |
| \$40,000 under \$50,000 | 9,538,700 | 426,758,316 | 60,128,812 | 4,566,118 | 53,059,428 | 4,963,225 | 30,029,755 | 9,506,924 | 284,066,359 | 9,493,699 | 46,256,578 | 9,496,620 | 46,269,147 |
| \$50,000 under \$75,000 | 14,322,850 | 871,837,296 | 102,003,173 | 9,792,906 | 131,283,539 | 4,529,846 | 29,272,233 | 14,303,231 | 609,539,154 | 14,293,147 | 104,849,532 | 14,296,676 | 104,909,151 |
| \$75,000 under \$100,000 | 5,801,418 | 498,359,118 | 43,005,030 | 4,903,217 | 84,321,964 | 898,192 | 5,996,090 | 5,797,564 | 365,077,448 | 5,796,468 | 73,234,654 | 5,797,393 | 73,320,894 |
| \$100,000 under \$200,000 | 4,612,554 | 603,667,019 | 33,682,208 | 4,235,193 | 99,815,487 | 377,320 | 2,565,269 | 4,609,154 | 467,738,769 | 4,607,040 | 109,371,347 | 4,609,880 | 109,837,768 |
| \$200,000 under \$500,000 | 1,198,671 | 347,404,070 | 2,712,612 | 1,123,077 | 47,603,808 | 75,553 | 495,111 | 1,197,118 | 296,724,135 | 1,196,188 | 86,792,974 | 1,197,891 | 87,686,891 |
| \$500,000 under \$1,000,000 | 213,823 | 144,807,152 | - | 194,077 | 15,914,229 | **28,522 | **185,892 | 213,522 | 128,864,381 | 213,426 | 43,058,832 | 213,660 | 43,529,845 |
| \$1,000,000 or more | 110,912 | 314,402,063 | - | 102,129 | 32,537,330 | ** | ** | 110,758 | 281,957,786 | 110,710 | 96,260,153 | 110,811 | 96,956,057 |
| Taxable returns, total..... | 90,929,350 | 4,341,870,603 | 448,644,008 | 33,329,940 | 537,679,516 | 57,565,480 | 292,430,781 | 90,900,468 | 3,071,311,050 | 90,906,919 | 655,420,460 | 90,929,350 | 658,244,750 |
| No adjusted gross income | 4,496 | -7,737,444 | 32,296 | - | - | - | - | - | - | 1,237 | 198 | 4,496 | 120,584 |
| \$1 under \$5,000 | 3,837,195 | 10,993,892 | 17,074 | 12,346 | 23,520 | 3,824,849 | 8,453,454 | 3,832,367 | 2,525,684 | 3,834,023 | 428,867 | 3,837,195 | 429,926 |
| \$5,000 under \$10,000 | 6,206,441 | 49,211,135 | 10,329,572 | 130,083 | 644,752 | 6,073,251 | 24,467,395 | 6,197,715 | 13,827,445 | 6,203,266 | 2,068,103 | 6,206,441 | 2,070,799 |
| \$10,000 under \$15,000 | 8,012,441 | 100,764,891 | 22,314,495 | 429,937 | 2,790,094 | 7,581,273 | 34,437,591 | 8,009,475 | 41,238,169 | 8,012,334 | 6,197,906 | 8,012,441 | 6,200,239 |
| \$15,000 under \$20,000 | 8,264,862 | 144,696,669 | 28,393,839 | 782,496 | 6,138,982 | 7,469,934 | 37,192,582 | 8,264,773 | 72,975,438 | 8,264,773 | 10,657,012 | 8,264,862 | 10,658,543 |
| \$20,000 under \$25,000 | 8,509,932 | 191,153,981 | 36,178,012 | 1,217,906 | 10,282,399 | 7,292,026 | 38,340,691 | 8,509,443 | 106,362,851 | 8,509,878 | 15,061,512 | 8,509,932 | 15,063,847 |
| \$25,000 under \$30,000 | 7,906,995 | 216,946,331 | 39,915,222 | 1,716,981 | 15,650,508 | 6,186,907 | 33,600,554 | 7,905,074 | 127,805,567 | 7,906,874 | 18,807,896 | 7,906,995 | 18,810,892 |
| \$30,000 under \$40,000 | 12,464,055 | 433,449,450 | 70,463,471 | 4,193,786 | 42,531,910 | 8,270,269 | 47,431,985 | 12,463,994 | 273,024,089 | 12,463,856 | 42,374,895 | 12,464,055 | 42,380,166 |
| \$40,000 under \$50,000 | 9,496,620 | 424,919,768 | 59,800,802 | 4,529,259 | 51,300,607 | 4,958,005 | 29,994,814 | 9,494,274 | 283,839,225 | 9,493,699 | 46,256,578 | 9,496,620 | 46,269,147 |
| \$50,000 under \$75,000 | 14,296,676 | 870,277,456 | 101,843,104 | 9,766,967 | 129,761,581 | 4,529,610 | 29,270,690 | 14,295,843 | 609,440,260 | 14,293,147 | 104,849,532 | 14,296,676 | 104,909,151 |
| \$75,000 under \$100,000 | 5,797,393 | 498,012,263 | 42,973,648 | 4,899,321 | 83,985,070 | 898,062 | 5,995,346 | 5,797,323 | 365,062,691 | 5,796,468 | 73,234,654 | 5,797,393 | 73,320,894 |
| \$100,000 under \$200,000 | 4,609,880 | 603,353,851 | 33,671,201 | 4,232,574 | 99,435,195 | 377,265 | 2,564,930 | 4,608,970 | 467,726,158 | 4,607,040 | 109,371,347 | 4,609,880 | 109,837,768 |
| \$200,000 under \$500,000 | 1,197,891 | 347,176,831 | 2,711,272 | 1,122,336 | 47,316,458 | 75,514 | 494,890 | 1,196,961 | 296,697,309 | 1,196,188 | 86,792,974 | 1,197,891 | 87,686,891 |
| \$500,000 under \$1,000,000 | 213,660 | 144,694,528 | - | 193,919 | 15,775,154 | **28,515 | **185,858 | 213,496 | 128,853,200 | 213,426 | 43,058,832 | 213,660 | 43,529,845 |
| \$1,000,000 or more | 110,811 | 313,957,002 | - | 102,030 | 32,043,286 | ** | ** | 110,740 | 281,932,966 | 110,710 | 96,260,153 | 110,811 | 96,956,057 |
| Nontaxable returns, total..... | 29,421,858 | 194,103,889 | 150,216,669 | 2,084,649 | 34,861,778 | 26,431,437 | 133,672,192 | 5,676,287 | 18,356,338 | - | - | - | - |

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Returns of married persons filing jointly | | | | | | | | | | | Total income tax | |
|---------------------------------------|---|------------------------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|-------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
| | Number of returns | Adjusted gross income less deficit | Exemption amount | Total itemized deductions | | Standard deduction | | Taxable income | | Income tax after credits | | Number of returns | Amount |
| | (14) | (15) | (16) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | (25) | (26) |
| All returns, total..... | 48,826,118 | 3,043,365,489 | 374,564,328 | 23,692,719 | 427,922,239 | 24,758,835 | 173,770,924 | 42,888,673 | 2,138,328,932 | 41,586,872 | 472,455,268 | 41,600,162 | 474,597,582 |
| No adjusted gross income | 374,564 | -34,995,281 | 2,690,011 | - | - | - | - | - | - | 1,235 | 197 | 3,525 | 102,111 |
| \$1 under \$5,000 | 823,789 | 2,365,736 | 6,023,944 | 63,656 | 889,754 | 760,133 | 5,385,220 | - | - | - | - | *53 | *448 |
| \$5,000 under \$10,000 | 1,715,253 | 13,307,344 | 12,497,342 | 109,891 | 1,359,257 | 1,605,362 | 11,450,856 | - | - | *1,241 | *3,067 | 4,416 | 3,660 |
| \$10,000 under \$15,000 | 2,862,710 | 36,442,382 | 20,373,469 | 252,247 | 3,087,723 | 2,610,463 | 18,926,866 | 872,555 | 1,039,395 | 812,267 | 153,698 | 812,364 | 154,731 |
| \$15,000 under \$20,000 | 3,072,078 | 53,922,007 | 22,605,609 | 442,286 | 5,120,364 | 2,629,792 | 18,878,575 | 2,439,882 | 9,431,432 | 1,808,437 | 1,188,653 | 1,808,526 | 1,189,853 |
| \$20,000 under \$25,000 | 3,231,661 | 72,572,442 | 24,862,690 | 606,792 | 7,177,374 | 2,624,869 | 18,548,685 | 2,993,703 | 22,772,255 | 2,449,255 | 2,830,584 | 2,449,302 | 2,831,151 |
| \$25,000 under \$30,000 | 3,040,795 | 83,547,277 | 23,675,848 | 681,321 | 7,983,637 | 2,359,475 | 16,394,099 | 2,966,357 | 35,827,856 | 2,933,833 | 5,151,585 | 2,933,856 | 5,153,632 |
| \$30,000 under \$40,000 | 6,107,663 | 214,206,199 | 48,002,279 | 1,906,739 | 22,651,948 | 4,200,923 | 28,962,174 | 6,058,265 | 114,999,603 | 6,044,639 | 16,980,425 | 6,044,690 | 16,982,078 |
| \$40,000 under \$50,000 | 5,898,638 | 265,048,476 | 47,214,105 | 2,676,853 | 33,001,944 | 3,221,785 | 22,120,180 | 5,877,168 | 163,084,582 | 5,864,343 | 24,163,912 | 5,865,872 | 24,168,762 |
| \$50,000 under \$75,000 | 11,317,673 | 693,514,252 | 91,409,681 | 7,713,457 | 104,233,918 | 3,604,216 | 24,964,962 | 11,305,741 | 473,111,475 | 11,299,683 | 76,721,419 | 11,301,661 | 76,750,592 |
| \$75,000 under \$100,000 | 5,033,830 | 432,472,893 | 40,481,874 | 4,294,068 | 74,059,971 | 739,762 | 5,251,031 | 5,030,136 | 312,714,401 | 5,029,341 | 60,974,084 | 5,030,019 | 61,031,362 |
| \$100,000 under \$200,000 | 4,022,708 | 526,520,788 | 32,063,996 | 3,703,259 | 87,227,175 | 319,448 | 2,301,886 | 4,021,646 | 404,992,018 | 4,019,938 | 93,027,177 | 4,021,864 | 93,380,881 |
| \$200,000 under \$500,000 | 1,047,780 | 303,459,500 | 2,663,479 | 988,666 | 41,775,886 | 59,114 | 422,749 | 1,046,607 | 258,698,338 | 1,046,148 | 75,264,903 | 1,047,225 | 75,928,635 |
| \$500,000 under \$1,000,000 | 183,838 | 124,239,720 | - | 167,466 | 13,457,808 | **23,490 | **163,638 | 183,591 | 110,759,643 | 183,524 | 37,037,975 | 183,724 | 37,432,989 |
| \$1,000,000 or more | 93,138 | 256,741,752 | - | 86,020 | 25,895,482 | ** | ** | 93,022 | 230,897,935 | 92,988 | 78,957,588 | 93,067 | 79,486,697 |
| Taxable returns, total..... | 41,600,162 | 2,984,465,527 | 312,931,569 | 22,602,988 | 409,568,926 | 18,993,650 | 133,249,602 | 41,584,450 | 2,134,219,570 | 41,586,872 | 472,455,268 | 41,600,162 | 474,597,582 |
| No adjusted gross income | 3,525 | -5,135,521 | 29,177 | - | - | - | - | - | - | 1,235 | 197 | 3,525 | 102,111 |
| \$1 under \$5,000 | *53 | *160 | *283 | *44 | *900 | *9 | *61 | - | - | - | - | *53 | *448 |
| \$5,000 under \$10,000 | 4,416 | 27,428 | 22,743 | *23 | *7,670 | *4,392 | *34,401 | - | - | *1,241 | *3,067 | 4,416 | 3,660 |
| \$10,000 under \$15,000 | 812,364 | 11,254,553 | 4,201,074 | 29,119 | 246,008 | 783,245 | 5,803,871 | 810,629 | 1,017,686 | 812,267 | 153,698 | 812,364 | 154,731 |
| \$15,000 under \$20,000 | 1,808,526 | 31,824,096 | 9,980,579 | 173,927 | 1,657,951 | 1,634,599 | 12,190,162 | 1,808,437 | 7,999,576 | 1,808,437 | 1,188,653 | 1,808,526 | 1,189,853 |
| \$20,000 under \$25,000 | 2,449,302 | 55,160,432 | 15,768,247 | 372,106 | 3,827,617 | 2,077,196 | 14,868,585 | 2,448,619 | 20,705,622 | 2,449,255 | 2,830,584 | 2,449,302 | 2,831,151 |
| \$25,000 under \$30,000 | 2,933,856 | 80,690,390 | 22,337,501 | 598,846 | 6,451,736 | 2,335,010 | 16,230,186 | 2,931,935 | 35,696,486 | 2,933,833 | 5,151,585 | 2,933,856 | 5,153,632 |
| \$30,000 under \$40,000 | 6,044,690 | 212,016,252 | 47,233,124 | 1,847,777 | 20,988,478 | 4,196,913 | 28,935,069 | 6,044,639 | 114,861,409 | 6,044,639 | 16,980,425 | 6,044,690 | 16,982,078 |
| \$40,000 under \$50,000 | 5,865,872 | 263,620,253 | 48,910,019 | 2,649,248 | 31,772,580 | 3,216,624 | 22,085,472 | 5,864,580 | 162,859,656 | 5,864,343 | 24,163,912 | 5,865,872 | 24,168,762 |
| \$50,000 under \$75,000 | 11,301,661 | 692,574,912 | 91,278,086 | 7,697,671 | 103,291,225 | 3,603,990 | 24,963,452 | 11,300,914 | 473,077,501 | 11,299,683 | 76,721,419 | 11,301,661 | 76,750,592 |
| \$75,000 under \$100,000 | 5,030,019 | 432,144,733 | 40,451,112 | 4,290,327 | 73,743,022 | 739,692 | 5,250,549 | 5,029,958 | 312,704,071 | 5,029,341 | 60,974,084 | 5,030,019 | 61,031,362 |
| \$100,000 under \$200,000 | 4,021,864 | 526,408,969 | 32,057,429 | 3,702,461 | 87,108,800 | 319,403 | 2,301,586 | 4,021,479 | 404,980,429 | 4,019,938 | 93,027,177 | 4,021,864 | 93,380,881 |
| \$200,000 under \$500,000 | 1,047,225 | 303,297,161 | 2,662,193 | 988,136 | 41,564,717 | 59,089 | 422,583 | 1,046,478 | 258,677,766 | 1,046,148 | 75,264,903 | 1,047,225 | 75,928,635 |
| \$500,000 under \$1,000,000 | 183,724 | 124,160,773 | - | 167,354 | 13,357,270 | **23,488 | **163,625 | 183,572 | 110,751,047 | 183,524 | 37,037,975 | 183,724 | 37,432,989 |
| \$1,000,000 or more | 93,067 | 256,420,936 | - | 85,949 | 25,550,951 | ** | ** | 93,009 | 230,888,320 | 92,988 | 78,957,588 | 93,067 | 79,486,697 |
| Nontaxable returns, total..... | 7,225,955 | 58,899,962 | 61,632,759 | 1,089,731 | 18,353,314 | 5,765,185 | 40,521,322 | 1,304,223 | 4,109,362 | - | - | - | - |

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Returns of married persons filing separately, heads of households, and surviving spouses | | | | | | | | | | Total income tax | |
|---------------------------------------|--|------------------------------------|--------------------|---------------------------|-------------------|--------------------|-------------------|-------------------|--------------------|--------------------------|-------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | Exemption amount | Total itemized deductions | | Standard deduction | | Taxable income | | Income tax after credits | | Number of returns |
| | (27) | (28) | (29) | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | (38) |
| | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) |
| All returns, total..... | 19,202,096 | 434,795,530 | 113,291,553 | 3,421,650 | 41,079,638 | 15,678,542 | 88,965,208 | 12,918,152 | 230,885,982 | 9,219,667 | 40,597,193 | 9,222,370 |
| No adjusted gross income | 71,643 | -6,312,871 | 322,707 | - | - | - | - | - | - | - | - | 344 |
| \$1 under \$5,000 | 1,814,642 | 5,103,308 | 11,033,915 | 24,969 | 182,861 | 1,788,845 | 10,075,754 | *4,970 | *607 | **6,203 | **2,061 | *6,201 |
| \$5,000 under \$10,000 | 3,036,345 | 23,217,076 | 18,074,845 | 87,696 | 777,290 | 2,945,542 | 16,868,453 | 230,822 | 479,993 | 211,870 | 73,051 | 211,870 |
| \$10,000 under \$15,000 | 3,464,870 | 43,243,142 | 20,935,024 | 140,074 | 1,358,130 | 3,323,565 | 19,053,445 | 2,057,218 | 5,044,125 | 581,699 | 360,596 | 581,709 |
| \$15,000 under \$20,000 | 2,977,344 | 51,605,786 | 18,214,538 | 231,028 | 1,926,763 | 2,733,884 | 15,514,822 | 2,827,464 | 16,243,890 | 1,017,063 | 960,750 | 1,017,063 |
| \$20,000 under \$25,000 | 2,089,794 | 46,598,789 | 12,449,542 | 278,859 | 2,242,224 | 1,810,935 | 10,193,654 | 2,071,451 | 21,759,785 | 1,694,699 | 2,289,338 | 1,694,699 |
| \$25,000 under \$30,000 | 1,472,742 | 40,338,594 | 8,416,993 | 339,497 | 3,137,636 | 1,130,138 | 6,257,380 | 1,455,046 | 22,563,546 | 1,442,567 | 3,226,763 | 1,442,567 |
| \$30,000 under \$40,000 | 1,964,178 | 67,969,966 | 11,423,546 | 809,899 | 7,772,608 | 1,154,279 | 6,535,490 | **3,045,571 | **75,104,634 | 1,957,941 | 6,398,474 | 1,957,941 |
| \$40,000 under \$50,000 | 1,084,446 | 48,211,257 | 6,069,931 | 601,933 | 6,631,170 | 473,157 | 2,670,516 | ** | ** | 1,084,219 | 5,309,851 | 1,084,411 |
| \$50,000 under \$75,000 | 893,041 | 52,891,305 | 4,887,541 | 627,405 | 8,330,211 | 265,537 | 1,494,928 | 892,688 | 38,197,900 | 891,439 | 7,216,199 | 892,676 |
| \$75,000 under \$100,000 | 165,548 | 14,298,904 | 904,028 | 128,861 | 2,193,687 | 38,677 | 212,419 | 165,493 | 10,992,260 | 165,362 | 2,435,622 | 165,464 |
| \$100,000 under \$200,000 | 124,435 | 16,405,754 | 531,694 | 112,456 | 2,655,365 | 11,938 | 67,388 | 124,420 | 13,153,166 | 124,199 | 3,358,841 | 124,421 |
| \$200,000 under \$500,000 | 31,502 | 9,231,987 | 27,250 | 28,307 | 1,247,737 | 3,153 | 16,229 | 31,472 | 7,945,504 | 31,075 | 2,414,101 | 31,463 |
| \$500,000 under \$1,000,000 | 6,953 | 4,648,090 | - | 6,400 | 539,408 | **891 | **4,729 | **11,536 | **19,400,573 | 6,927 | 1,391,989 | 6,939 |
| \$1,000,000 or more | 4,612 | 17,344,443 | - | 4,267 | 2,084,549 | ** | ** | ** | ** | 4,590 | 5,160,311 | 4,601 |
| Taxable returns, total..... | 9,222,370 | 334,005,284 | 48,068,542 | 3,039,698 | 36,060,896 | 6,152,894 | 33,377,009 | 9,215,223 | 217,596,950 | 9,219,667 | 40,597,193 | 9,222,370 |
| No adjusted gross income | 344 | -1,655,501 | 1,148 | - | - | - | - | - | - | - | - | 344 |
| \$1 under \$5,000 | *6,201 | *16,504 | *7,061 | *307 | *30 | *5,893 | *17,828 | *4,970 | *607 | **6,203 | **2,061 | *6,201 |
| \$5,000 under \$10,000 | 211,870 | 1,814,201 | 569,330 | 21,398 | 78,823 | 187,365 | 739,519 | 207,560 | 447,170 | 211,870 | 73,051 | 211,870 |
| \$10,000 under \$15,000 | 581,709 | 7,320,604 | 2,055,730 | 42,821 | 219,690 | 537,657 | 2,629,825 | 580,478 | 2,416,732 | 581,699 | 360,596 | 581,709 |
| \$15,000 under \$20,000 | 1,017,063 | 18,214,725 | 4,524,661 | 127,019 | 919,890 | 877,612 | 4,551,555 | 1,017,063 | 8,218,619 | 1,017,063 | 960,750 | 1,017,063 |
| \$20,000 under \$25,000 | 1,694,699 | 38,069,670 | 8,992,770 | 222,787 | 1,609,933 | 1,471,912 | 8,198,559 | 1,694,699 | 19,268,408 | 1,694,699 | 2,289,338 | 1,694,699 |
| \$25,000 under \$30,000 | 1,442,567 | 39,543,251 | 8,160,402 | 312,478 | 2,656,359 | 1,126,981 | 6,238,755 | 1,442,567 | 22,487,696 | 1,442,468 | 3,226,010 | 1,442,567 |
| \$30,000 under \$40,000 | 1,957,941 | 67,768,642 | 11,341,045 | 803,771 | 7,653,259 | 1,154,171 | 6,534,975 | **3,042,342 | **75,083,508 | 1,957,853 | 6,398,474 | 1,957,941 |
| \$40,000 under \$50,000 | 1,084,411 | 48,209,655 | 6,069,667 | 601,898 | 6,628,763 | 473,157 | 2,670,516 | ** | ** | 1,084,219 | 5,309,851 | 1,084,411 |
| \$50,000 under \$75,000 | 892,676 | 52,870,392 | 4,884,067 | 627,050 | 8,294,989 | 265,527 | 1,494,895 | 892,688 | 38,196,900 | 891,439 | 7,216,199 | 892,676 |
| \$75,000 under \$100,000 | 165,464 | 14,291,298 | 903,736 | 128,806 | 2,185,315 | 36,648 | 212,272 | 165,463 | 10,990,064 | 165,362 | 2,435,622 | 165,464 |
| \$100,000 under \$200,000 | 124,421 | 16,403,623 | 531,693 | 112,442 | 2,651,379 | 11,938 | 67,388 | 124,420 | 13,153,166 | 124,199 | 3,358,841 | 124,421 |
| \$200,000 under \$500,000 | 31,463 | 9,220,579 | 27,231 | 28,277 | 1,237,641 | 3,144 | 16,197 | 31,460 | 7,942,554 | 31,075 | 2,414,101 | 31,463 |
| \$500,000 under \$1,000,000 | 6,939 | 4,638,953 | - | 6,386 | 527,008 | **890 | **4,725 | **11,534 | **19,391,527 | 6,927 | 1,391,989 | 6,939 |
| \$1,000,000 or more | 4,601 | 17,278,687 | - | 4,257 | 1,997,776 | ** | ** | ** | ** | 4,590 | 5,160,311 | 4,601 |
| Nontaxable returns, total..... | 9,979,727 | 100,790,247 | 65,223,011 | 381,952 | 4,418,742 | 9,525,647 | 55,588,199 | 3,702,928 | 13,289,032 | - | - | - |

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Returns of single persons | | | | | | | | | | | | | Total income tax | |
|--------------------------------|---------------------------|------------------------------------|------------------|---------------------------|-------------|--------------------|-------------|-------------------|-------------|--------------------------|-------------|-------------------|-------------------|------------------|--|
| | Number of returns | Adjusted gross income less deficit | Exemption amount | Total itemized deductions | | Standard deduction | | Taxable income | | Income tax after credits | | Number of returns | | | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | |
| | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | | |
| All returns, total..... | 52,322,994 | 1,057,813,472 | 111,004,796 | 8,300,220 | 103,539,417 | 43,559,541 | 163,366,841 | 40,769,930 | 720,452,474 | 40,100,380 | 142,367,998 | 40,106,817 | 142,865,060 | | |
| No adjusted gross income | 463,233 | -13,244,649 | 1,088,811 | - | - | - | - | - | - | - | - | 627 | 9,501 | | |
| \$1 under \$5,000 | 12,233,926 | 30,866,445 | 12,235,948 | 115,681 | 1,133,736 | 12,118,246 | 34,087,546 | 3,885,528 | 2,527,867 | 3,827,822 | 426,806 | 3,830,941 | 427,417 | | |
| \$5,000 under \$10,000 | 8,850,148 | 65,570,578 | 17,900,853 | 298,121 | 2,549,508 | 8,552,027 | 34,919,057 | 6,446,251 | 13,607,303 | 5,990,155 | 1,991,986 | 5,990,155 | 1,994,088 | | |
| \$10,000 under \$15,000 | 6,894,164 | 85,492,556 | 17,258,348 | 497,094 | 4,381,387 | 6,397,071 | 26,551,342 | 6,726,924 | 38,134,589 | 6,618,368 | 5,683,613 | 6,618,368 | 5,694,911 | | |
| \$15,000 under \$20,000 | 5,560,903 | 96,731,975 | 14,279,316 | 571,700 | 5,969,646 | 4,989,203 | 20,577,034 | 5,475,137 | 57,013,619 | 5,439,273 | 8,507,608 | 5,439,273 | 8,507,940 | | |
| \$20,000 under \$25,000 | 4,404,125 | 98,766,602 | 11,553,758 | 660,051 | 5,791,458 | 3,744,074 | 15,278,157 | 4,371,928 | 66,416,842 | 4,365,925 | 9,941,590 | 4,365,931 | 9,943,268 | | |
| \$25,000 under \$30,000 | 3,548,113 | 97,196,585 | 9,478,950 | 821,926 | 7,926,865 | 2,726,187 | 11,137,834 | 3,532,122 | 69,647,891 | 3,530,573 | 10,430,301 | 3,530,573 | 10,430,497 | | |
| \$30,000 under \$40,000 | 4,477,593 | 154,227,465 | 11,930,557 | 1,558,347 | 14,585,341 | 2,919,245 | 11,962,179 | 4,461,702 | 115,928,108 | 4,461,363 | 18,995,997 | 4,461,423 | 18,998,539 | | |
| \$40,000 under \$50,000 | 2,555,616 | 113,498,583 | 6,844,776 | 1,287,332 | 13,426,315 | 1,268,283 | 5,239,059 | 2,545,345 | 88,137,794 | 2,545,137 | 16,782,815 | 2,546,337 | 16,786,067 | | |
| \$50,000 under \$75,000 | 2,112,136 | 125,431,739 | 5,705,951 | 1,452,044 | 18,719,410 | 660,092 | 2,812,343 | 2,104,801 | 98,229,779 | 2,102,025 | 20,911,914 | 2,102,338 | 20,933,653 | | |
| \$75,000 under \$100,000 | 602,040 | 51,587,322 | 1,619,128 | 480,288 | 8,068,306 | 121,752 | 532,640 | 601,935 | 41,370,787 | 601,765 | 9,824,948 | 601,911 | 9,841,665 | | |
| \$100,000 under \$200,000 | 465,411 | 60,740,477 | 1,086,518 | 419,477 | 9,932,947 | 45,934 | 195,995 | 463,087 | 49,593,586 | 462,903 | 12,985,329 | 463,595 | 13,062,231 | | |
| \$200,000 under \$500,000 | 119,390 | 34,712,583 | 21,882 | 106,104 | 4,580,185 | 13,286 | 56,132 | 119,039 | 30,080,293 | 118,965 | 9,113,970 | 119,204 | 9,302,484 | | |
| \$500,000 under \$1,000,000 | 23,032 | 15,919,342 | - | 20,212 | 1,917,014 | **4,141 | **17,524 | 22,992 | 13,995,837 | 22,975 | 4,628,867 | 22,997 | 4,685,572 | | |
| \$1,000,000 or more | 13,162 | 40,315,868 | - | 11,842 | 4,557,299 | ** | ** | 13,139 | 35,768,180 | 13,132 | 12,142,254 | 13,143 | 12,257,228 | | |
| Taxable returns, total..... | 40,106,817 | 1,023,399,793 | 87,643,897 | 7,687,254 | 91,449,694 | 32,418,936 | 125,804,170 | 40,100,794 | 719,494,531 | 40,100,380 | 142,367,998 | 40,106,817 | 142,865,060 | | |
| No adjusted gross income | 627 | -946,421 | 1,971 | - | - | - | - | - | - | - | - | 627 | 9,501 | | |
| \$1 under \$5,000 | 3,830,941 | 10,977,228 | 9,730 | 11,994 | 22,589 | 3,818,946 | 8,435,566 | 3,827,417 | 2,525,077 | 3,827,822 | 426,806 | 3,830,941 | 427,417 | | |
| \$5,000 under \$10,000 | 5,990,155 | 47,369,506 | 9,737,498 | 108,662 | 558,258 | 5,881,494 | 23,693,475 | 5,990,155 | 13,380,275 | 5,990,155 | 1,991,986 | 5,990,155 | 1,994,088 | | |
| \$10,000 under \$15,000 | 6,618,368 | 82,189,734 | 16,057,691 | 357,996 | 2,324,397 | 6,260,372 | 26,003,895 | 6,618,368 | 37,803,750 | 6,618,368 | 5,683,613 | 6,618,368 | 5,684,911 | | |
| \$15,000 under \$20,000 | 5,439,273 | 94,657,847 | 13,888,598 | 481,550 | 3,561,141 | 4,957,723 | 20,450,865 | 5,439,273 | 56,757,242 | 5,439,273 | 8,507,608 | 5,439,273 | 8,507,940 | | |
| \$20,000 under \$25,000 | 4,365,931 | 97,923,878 | 11,416,995 | 623,013 | 4,844,848 | 3,742,919 | 15,273,546 | 4,365,925 | 66,388,821 | 4,365,925 | 9,941,590 | 4,365,931 | 9,943,268 | | |
| \$25,000 under \$30,000 | 3,530,573 | 96,712,690 | 9,417,318 | 805,657 | 6,542,374 | 2,724,916 | 11,131,613 | 3,530,573 | 69,621,385 | 3,530,573 | 10,430,301 | 3,530,573 | 10,430,497 | | |
| \$30,000 under \$40,000 | 4,461,423 | 153,664,556 | 11,889,301 | 1,542,238 | 13,890,173 | 2,919,186 | 11,961,942 | 4,461,422 | 115,923,147 | 4,461,363 | 18,995,997 | 4,461,423 | 18,998,539 | | |
| \$40,000 under \$50,000 | 2,546,337 | 113,089,860 | 6,821,116 | 1,278,113 | 12,899,264 | 1,268,224 | 5,238,827 | 2,545,284 | 88,135,593 | 2,545,137 | 16,782,815 | 2,546,337 | 16,786,067 | | |
| \$50,000 under \$75,000 | 2,102,338 | 124,832,152 | 5,680,951 | 1,442,246 | 18,175,367 | 660,092 | 2,812,343 | 2,102,261 | 98,165,860 | 2,102,025 | 20,911,914 | 2,102,338 | 20,933,653 | | |
| \$75,000 under \$100,000 | 601,911 | 51,576,233 | 1,618,800 | 480,188 | 8,056,733 | 121,723 | 532,524 | 601,901 | 41,368,556 | 601,765 | 9,824,948 | 601,911 | 9,841,665 | | |
| \$100,000 under \$200,000 | 463,595 | 60,541,258 | 1,082,079 | 417,670 | 9,675,016 | 45,924 | 195,956 | 463,070 | 49,592,563 | 462,903 | 12,985,329 | 463,595 | 13,062,231 | | |
| \$200,000 under \$500,000 | 119,204 | 34,659,091 | 21,849 | 105,923 | 4,514,099 | 13,281 | 56,110 | 119,023 | 30,076,989 | 118,965 | 9,113,970 | 119,204 | 9,302,484 | | |
| \$500,000 under \$1,000,000 | 22,997 | 15,894,801 | - | 20,180 | 1,890,876 | **4,137 | **17,508 | 22,985 | 13,993,251 | 22,975 | 4,628,867 | 22,997 | 4,685,572 | | |
| \$1,000,000 or more | 13,143 | 40,257,379 | - | 11,824 | 4,494,559 | ** | ** | 13,136 | 35,762,021 | 13,132 | 12,142,254 | 13,143 | 12,257,228 | | |
| Nontaxable returns, total..... | 12,216,176 | 34,413,680 | 23,360,899 | 612,966 | 12,089,722 | 11,140,604 | 37,562,671 | 669,136 | 957,944 | - | - | - | - | | |

* Estimate should be used with caution due to the small number of sample returns on which it is based

**Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Item | All returns | | Joint returns of married persons | | Separate returns of married persons | |
|---|-------------------|---------------|----------------------------------|---------------|-------------------------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Adjusted gross income less deficit | 120,351,208 | 4,535,974,492 | 48,826,118 | 3,043,365,489 | 2,545,602 | 78,586,428 |
| Salaries and wages | 102,748,874 | 3,376,871,545 | 41,934,136 | 2,219,169,897 | 2,214,455 | 59,967,268 |
| Taxable interest | 67,159,338 | 165,672,564 | 36,150,135 | 102,342,854 | 1,137,645 | 3,300,408 |
| Tax-exempt interest | 5,000,839 | 48,216,666 | 3,064,998 | 30,706,954 | 69,273 | 1,133,050 |
| Dividends | 27,709,581 | 104,254,986 | 15,977,017 | 64,380,352 | 393,853 | 2,068,317 |
| State income tax refunds | 18,352,565 | 12,751,223 | 12,655,128 | 9,454,690 | 511,275 | 276,212 |
| Alimony received | 415,593 | 4,592,121 | 20,744 | 100,387 | 7,911 | 49,316 |
| Business or profession | | | | | | |
| Net income | 12,535,138 | 200,029,514 | 8,173,571 | 150,814,990 | 214,560 | 3,729,042 |
| Net loss | 4,200,689 | 23,125,558 | 2,967,456 | 16,714,356 | 98,795 | 549,105 |
| Sales of capital assets | | | | | | |
| Net gain in AGI | 17,442,264 | 260,695,619 | 10,098,488 | 192,597,648 | 232,793 | 7,240,911 |
| Net loss in AGI | 4,622,457 | 8,878,685 | 2,799,030 | 5,465,957 | 82,642 | 95,567 |
| Sales of property other than capital assets | 1,822,036 | -2,284,493 | 1,336,423 | -1,060,326 | 24,143 | -200,571 |
| Taxable IRA distributions | 5,831,146 | 45,538,743 | 3,726,336 | 32,292,947 | 67,751 | 638,661 |
| Pensions and annuities in AGI | 19,272,307 | 238,786,811 | 11,565,319 | 162,173,793 | 267,973 | 3,044,398 |
| Rent and royalty | | | | | | |
| Net income | 5,862,149 | 49,034,689 | 4,052,550 | 36,744,878 | 86,156 | 858,475 |
| Net loss ¹ | 5,326,180 | 31,953,253 | 3,675,839 | 23,096,610 | 55,746 | 369,326 |
| Farm rental income less loss | 651,741 | 3,489,746 | 411,945 | 2,109,534 | 3,872 | 49,688 |
| Partnership and S Corporation net income less loss | 5,991,471 | 146,779,618 | 4,265,358 | 123,777,636 | 106,114 | 3,011,222 |
| Estate and trust net income less loss | 533,208 | 7,716,443 | 255,606 | 3,748,935 | 7,384 | 295,707 |
| Farm net income less loss | 2,188,025 | -7,111,985 | 1,734,092 | -5,619,645 | 34,444 | -124,778 |
| Unemployment compensation | 7,995,015 | 19,326,824 | 3,985,053 | 10,190,840 | 162,499 | 370,617 |
| Social security benefits in AGI | 7,365,955 | 53,203,171 | 4,811,748 | 38,481,870 | 125,912 | 893,892 |
| Other income less loss | 4,698,359 | 16,741,080 | 2,958,494 | 11,802,841 | 89,959 | 391,804 |
| Total statutory adjustments | 18,424,901 | 42,646,933 | 11,482,985 | 29,918,431 | 335,860 | 924,841 |
| Primary IRA payments | 3,970,788 | 6,207,337 | 1,964,113 | 3,090,189 | 51,432 | 86,253 |
| Secondary IRA payments | 1,663,101 | 2,420,197 | 1,663,101 | 2,420,197 | - | - |
| Payments to a Keogh plan | 1,079,413 | 8,979,382 | 854,790 | 7,394,649 | 14,313 | 98,088 |
| Deduction for self-employment tax | 13,204,164 | 14,044,148 | 8,798,857 | 10,594,904 | 237,724 | 255,247 |
| Self-employed health insurance deduction | 3,147,032 | 2,785,382 | 2,243,891 | 2,271,351 | 35,626 | 20,651 |
| Moving expenses adjustment | 830,721 | 1,681,562 | 528,135 | 1,192,250 | 15,334 | 27,789 |
| Total itemized deductions | 35,414,589 | 572,541,293 | 23,692,719 | 427,922,239 | 979,986 | 10,596,327 |
| Medical and dental expenses deduction | 5,397,041 | 27,002,499 | 3,181,653 | 12,695,062 | 147,999 | 424,164 |
| Taxes paid deduction | 34,855,375 | 203,775,741 | 23,543,370 | 157,778,723 | 947,800 | 3,883,860 |
| Interest paid deduction | 29,803,126 | 233,150,728 | 21,329,123 | 181,512,014 | 693,804 | 3,849,157 |
| Contributions deduction | 31,591,983 | 86,159,305 | 21,792,282 | 65,987,827 | 804,700 | 1,862,005 |
| Casualty or theft loss deduction | 163,674 | 2,879,197 | 89,603 | 1,164,338 | *6,251 | *38,924 |
| Total miscellaneous deductions | 9,058,877 | 38,656,800 | 5,640,783 | 24,963,716 | 250,332 | 1,070,000 |
| Basic standard deduction | 83,996,917 | 412,808,983 | 24,758,835 | 165,781,781 | 1,500,968 | 5,013,677 |
| Additional standard deduction | 11,042,761 | 13,293,990 | 5,781,864 | 7,989,143 | 93,817 | 75,035 |
| Taxable income | 96,576,755 | 3,089,667,389 | 42,888,673 | 2,138,328,932 | 2,198,087 | 60,131,737 |
| Total tax credits | 15,851,420 | 11,303,708 | 7,539,413 | 6,453,715 | 99,391 | 293,458 |
| Child care credit | 5,974,146 | 2,531,383 | 4,002,334 | 1,665,653 | 63,078 | 32,742 |
| Credit for the elderly or disabled | 168,012 | 31,836 | 42,396 | 10,868 | - | - |
| Foreign tax credit | 2,105,799 | 3,538,835 | 1,317,146 | 2,596,919 | 31,224 | 227,373 |
| Earned income credit used to offset income tax before credits | 8,194,823 | 3,562,894 | 2,105,246 | 879,079 | - | - |
| Minimum tax credit | 117,414 | 669,545 | 88,637 | 553,134 | 1,316 | 12,669 |
| General business credit | 297,511 | 742,891 | 227,179 | 590,730 | 4,374 | 15,284 |
| Empowerment zone employment credit | 460 | 10,810 | 384 | 6,978 | *45 | *2,005 |
| Nonconventional source fuel credit | 28,623 | 52,763 | 18,331 | 37,140 | 91 | 776 |
| Income tax after credits | 90,906,919 | 655,420,460 | 41,586,872 | 472,455,268 | 2,185,654 | 13,733,992 |
| Alternative minimum tax | 477,898 | 2,812,746 | 323,056 | 2,133,418 | 20,714 | 102,825 |
| Total income tax | 90,929,350 | 658,244,750 | 41,600,162 | 474,597,582 | 2,186,659 | 13,837,419 |
| Total tax liability | 93,200,375 | 687,331,944 | 42,658,889 | 496,566,467 | 2,242,855 | 14,409,363 |
| Total tax payments | 110,077,352 | 708,784,969 | 45,815,974 | 496,536,045 | 2,305,714 | 13,688,795 |
| Income tax withheld | 104,213,605 | 533,284,434 | 43,189,684 | 363,450,488 | 2,215,468 | 9,185,134 |
| Estimated tax payments | 12,333,764 | 141,571,020 | 7,355,123 | 106,984,432 | 181,961 | 3,325,196 |
| Overpayment refunded | 83,668,927 | 111,680,967 | 30,142,596 | 53,924,976 | 1,348,904 | 1,098,566 |
| Tax due at time of filing | 30,601,619 | 85,337,201 | 15,917,287 | 61,865,769 | 1,024,690 | 2,350,109 |

Footnotes at end of table

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Item | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons | |
|---|--------------------------------|-------------|------------------------------|-----------|---------------------------|---------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| Adjusted gross income less deficit | 16,554,688 | 352,603,091 | 101,807 | 3,606,012 | 52,322,994 | 1,057,813,472 |
| Salaries and wages | 15,610,964 | 312,562,070 | 69,852 | 1,548,012 | 42,919,468 | 783,624,298 |
| Taxable interest | 4,361,512 | 4,049,307 | 84,857 | 445,878 | 25,425,190 | 55,534,117 |
| Tax-exempt interest | 137,242 | 900,418 | 7,096 | 35,434 | 1,722,229 | 15,440,808 |
| Dividends | 1,171,364 | 2,431,540 | 61,189 | 104,551 | 10,106,158 | 35,270,225 |
| State income tax refunds | 1,362,495 | 897,775 | 22,311 | 15,887 | 3,801,356 | 2,106,659 |
| Alimony received | 161,187 | 2,032,321 | - | - | 225,751 | 2,410,098 |
| Business or profession | | | | | | |
| Net income | 1,102,429 | 11,133,697 | 14,438 | 302,527 | 3,030,139 | 34,049,259 |
| Net loss | 208,147 | 1,073,738 | *1,254 | *9,261 | 925,037 | 4,779,098 |
| Sales of capital assets | | | | | | |
| Net gain in AGI | 679,099 | 6,286,319 | 40,922 | 258,548 | 6,390,962 | 54,312,192 |
| Net loss in AGI | 188,977 | 373,201 | 741 | 1,288 | 1,551,067 | 2,942,673 |
| Sales of property other than capital assets | 53,373 | -216,244 | 1,699 | 29,335 | 406,397 | -836,688 |
| Taxable IRA distributions | 245,102 | 1,332,659 | *11,141 | *108,400 | 1,780,816 | 11,166,076 |
| Pensions and annuities in AGI | 1,088,577 | 8,859,224 | 40,049 | 698,576 | 6,310,389 | 64,010,820 |
| Rent and royalty | | | | | | |
| Net income | 254,248 | 1,358,165 | 1,746 | 22,877 | 1,467,450 | 10,050,293 |
| Net loss [†] | 319,889 | 1,764,141 | 2,392 | 11,231 | 1,272,314 | 6,711,945 |
| Farm rental income less loss | 13,015 | 40,238 | - | - | 222,909 | 1,290,286 |
| Partnership and S Corporation net income less loss | 205,605 | 3,578,961 | 2,163 | 101,648 | 1,412,231 | 16,310,151 |
| Estate and trust net income less loss | 22,632 | 311,621 | *216 | *24,441 | 247,369 | 3,335,740 |
| Farm net income less loss | 52,467 | -254,837 | *15 | *-1,985 | 367,007 | -1,110,739 |
| Unemployment compensation | 1,321,793 | 2,947,787 | *4,361 | *5,923 | 2,521,309 | 5,811,657 |
| Social security benefits in AGI | 144,305 | 734,181 | 14,817 | 74,908 | 2,269,172 | 13,018,320 |
| Other income less loss | 298,881 | 909,790 | 9,343 | 6,473 | 1,341,683 | 3,630,172 |
| Total statutory adjustments | 1,492,613 | 2,425,596 | 24,237 | 99,009 | 5,089,206 | 9,279,056 |
| Primary IRA payments | 279,969 | 412,498 | *2,202 | *4,404 | 1,673,072 | 2,613,993 |
| Secondary IRA payments | - | - | - | - | - | - |
| Payments to a Keogh plan | 26,078 | 214,247 | *3,097 | *27,217 | 181,136 | 1,245,181 |
| Deduction for self-employment tax | 1,102,583 | 790,125 | 15,168 | 18,816 | 3,049,832 | 2,385,055 |
| Self-employed health insurance deduction | 144,532 | 94,108 | *5,651 | *5,000 | 717,333 | 394,271 |
| Moving expenses adjustment | 49,861 | 111,408 | *1,194 | *1,278 | 236,197 | 348,837 |
| Charitable deductions | 2,399,958 | 29,727,522 | 41,707 | 755,789 | 8,300,220 | 103,539,417 |
| Medical and dental expenses deduction | 422,633 | 1,182,135 | *8,918 | *45,276 | 1,635,838 | 12,655,862 |
| Taxes paid deduction | 2,350,554 | 9,102,200 | 41,707 | 223,779 | 7,971,944 | 32,787,178 |
| Interest paid deduction | 2,060,232 | 13,983,685 | 33,038 | 245,108 | 5,686,928 | 33,560,764 |
| Contributions deduction | 2,144,948 | 3,166,920 | 41,662 | 205,611 | 6,808,391 | 14,936,942 |
| Casualty or theft loss deduction | *8,806 | *105,729 | - | - | 59,014 | 1,570,207 |
| Total miscellaneous deductions | 774,971 | 2,496,036 | *11,034 | *46,214 | 2,381,756 | 10,080,833 |
| Basic standard deduction | 14,119,737 | 83,208,302 | 57,836 | 385,701 | 43,559,541 | 158,419,522 |
| Additional standard deduction | 277,807 | 277,681 | *6,015 | *4,812 | 4,883,258 | 4,947,319 |
| Taxable income | 10,649,278 | 168,728,024 | 70,786 | 2,026,221 | 40,769,930 | 720,452,474 |
| Total tax credits | 6,028,358 | 3,435,213 | 24,521 | 14,690 | 2,159,737 | 1,106,633 |
| Child care credit | 1,821,152 | 794,939 | *8,895 | *3,233 | 78,687 | 34,816 |
| Credit for the elderly or disabled | *10,676 | *638 | - | - | 114,940 | 20,330 |
| Foreign tax credit | 59,424 | 114,029 | 3,715 | 1,291 | 694,290 | 599,223 |
| Earned income credit used to offset income tax before credits | 4,874,841 | 2,498,070 | *13,037 | *8,467 | 1,201,699 | 177,278 |
| Minimum tax credit | 2,795 | 9,254 | *83 | *542 | 24,582 | 93,946 |
| General business credit | 5,074 | 11,266 | *46 | *74 | 60,837 | 125,538 |
| Empowerment zone employment credit | † | † | - | - | † | † |
| Nonconventional source fuel credit | *58 | *346 | - | - | 10,143 | 14,500 |
| Income tax after credits | 6,965,711 | 26,469,838 | 68,302 | 393,363 | 40,100,380 | 142,367,998 |
| Alternative minimum tax | 37,709 | 79,739 | *904 | *1,749 | 95,515 | 495,016 |
| Total income tax | 6,967,408 | 26,549,577 | 68,302 | 395,112 | 40,106,817 | 142,865,060 |
| Total tax liability | 7,132,492 | 27,712,886 | 69,566 | 434,880 | 41,096,574 | 148,208,347 |
| Total tax payments | 15,125,241 | 40,998,936 | 92,593 | 512,727 | 46,737,830 | 157,048,467 |
| Income tax withheld | 14,919,468 | 37,270,191 | 83,036 | 294,875 | 43,805,949 | 123,083,747 |
| Estimated tax payments | 349,843 | 2,938,374 | 19,663 | 175,287 | 4,427,175 | 28,147,731 |
| Overpayment refunded | 15,133,636 | 31,329,176 | 68,674 | 124,166 | 36,975,117 | 25,204,084 |
| Tax due at time of filing | 1,213,184 | 2,545,136 | 14,407 | 41,910 | 12,432,050 | 18,534,277 |

* Estimate should be used with caution due to the small number of sample returns on which it is based

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals

NOTE: Detail may not add to total because of rounding

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Taxable interest | | Tax-exempt interest | | Dividends | | State income tax refunds | |
|---------------------------------------|--------------------|------------------------------------|--------------------|----------------------|-------------------|--------------------|---------------------|-------------------|-------------------|--------------------|--------------------------|-------------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total..... | 120,351,208 | 4,535,974,492 | 102,748,874 | 3,376,871,545 | 67,159,338 | 165,672,564 | 5,000,839 | 48,216,666 | 27,709,581 | 104,254,986 | 18,352,565 | 12,751,223 |
| No adjusted gross income | 909,440 | -54,552,801 | 340,687 | 7,229,017 | 553,027 | 3,689,214 | 48,175 | 793,957 | 277,019 | 1,063,770 | 59,797 | 133,759 |
| \$1 under \$5,000 | 14,872,357 | 38,335,489 | 11,967,334 | 33,752,323 | 4,848,958 | 2,521,495 | 138,896 | 252,389 | 1,894,131 | 1,319,495 | 78,533 | 37,394 |
| \$5,000 under \$10,000 | 13,601,747 | 102,094,998 | 10,799,931 | 75,362,220 | 4,577,787 | 5,513,422 | 140,559 | 451,494 | 1,513,103 | 2,388,238 | 165,564 | 53,594 |
| \$10,000 under \$15,000 | 13,221,745 | 165,178,080 | 10,574,015 | 122,023,294 | 5,244,109 | 8,996,656 | 197,274 | 692,310 | 1,736,333 | 3,183,264 | 331,336 | 138,625 |
| \$15,000 under \$20,000 | 11,610,325 | 202,259,769 | 9,563,777 | 154,146,817 | 5,093,621 | 9,937,344 | 223,133 | 827,639 | 1,706,385 | 3,272,506 | 496,532 | 176,248 |
| \$20,000 under \$25,000 | 9,725,580 | 217,937,834 | 8,478,351 | 175,958,292 | 4,578,018 | 7,449,351 | 175,811 | 419,609 | 1,426,854 | 2,677,555 | 697,012 | 252,546 |
| \$25,000 under \$30,000 | 8,061,651 | 221,082,456 | 7,127,849 | 181,231,265 | 4,368,376 | 6,636,023 | 212,832 | 1,030,559 | 1,462,220 | 3,114,738 | 932,834 | 398,196 |
| \$30,000 under \$40,000 | 12,549,433 | 436,403,630 | 11,344,351 | 362,289,951 | 7,854,578 | 13,112,940 | 399,892 | 1,872,490 | 2,689,754 | 5,341,489 | 2,231,067 | 914,761 |
| \$40,000 under \$50,000 | 9,538,700 | 426,758,316 | 8,711,204 | 353,813,808 | 6,939,024 | 11,280,690 | 465,443 | 2,385,724 | 2,564,998 | 5,847,446 | 2,502,084 | 1,075,247 |
| \$50,000 under \$75,000 | 14,322,850 | 871,837,296 | 13,112,890 | 715,548,348 | 11,828,161 | 21,866,852 | 926,468 | 5,695,760 | 5,171,529 | 12,556,048 | 5,507,485 | 2,802,547 |
| \$75,000 under \$100,000 | 5,801,418 | 498,359,118 | 5,289,642 | 394,900,707 | 5,368,554 | 14,781,625 | 593,117 | 4,395,763 | 2,929,817 | 9,404,169 | 2,597,130 | 1,592,765 |
| \$100,000 under \$200,000 | 4,612,554 | 603,667,019 | 4,138,598 | 433,674,490 | 4,412,494 | 20,123,579 | 860,261 | 9,002,044 | 3,050,647 | 17,227,481 | 2,052,953 | 1,976,160 |
| \$200,000 under \$500,000 | 1,198,671 | 347,404,070 | 1,024,530 | 204,711,499 | 1,169,535 | 14,046,560 | 436,609 | 8,329,447 | 990,010 | 13,595,922 | 536,254 | 1,354,789 |
| \$500,000 under \$1,000,000 | 213,823 | 144,807,152 | 180,764 | 70,484,796 | 212,111 | 7,074,637 | 111,313 | 4,082,552 | 192,639 | 6,625,766 | 103,077 | 599,175 |
| \$1,000,000 or more | 110,912 | 314,402,063 | 94,953 | 91,744,720 | 110,375 | 18,642,177 | 71,058 | 7,984,926 | 104,143 | 16,637,097 | 60,907 | 1,245,417 |
| Taxable returns, total..... | 90,929,350 | 4,341,870,603 | 78,836,890 | 3,177,472,090 | 59,199,060 | 153,365,284 | 4,725,385 | 46,204,616 | 25,227,620 | 99,343,835 | 17,588,372 | 12,287,724 |
| No adjusted gross income | 4,496 | -7,737,444 | 2,240 | 349,807 | 3,848 | 704,238 | 1,367 | 116,306 | 2,980 | 177,151 | 330 | 8,036 |
| \$1 under \$5,000 | 3,837,195 | 10,993,892 | 2,721,301 | 8,043,625 | 2,746,783 | 1,042,005 | 83,260 | 71,757 | 1,279,542 | 756,222 | 79,035 | 1,364 |
| \$5,000 under \$10,000 | 6,206,441 | 49,211,135 | 5,178,627 | 38,136,544 | 2,393,674 | 2,706,137 | 72,581 | 286,737 | 799,906 | 1,237,193 | 60,214 | 25,667 |
| \$10,000 under \$15,000 | 8,012,441 | 100,764,891 | 6,262,690 | 72,254,267 | 3,646,854 | 6,858,855 | 147,922 | 398,532 | 1,271,075 | 2,407,807 | 163,583 | 68,147 |
| \$15,000 under \$20,000 | 8,264,862 | 144,696,669 | 6,496,668 | 103,835,886 | 4,175,857 | 9,121,454 | 208,438 | 753,095 | 1,501,994 | 2,927,936 | 362,194 | 115,344 |
| \$20,000 under \$25,000 | 8,509,932 | 191,153,981 | 7,372,204 | 153,414,354 | 4,196,416 | 6,931,896 | 167,963 | 370,535 | 1,333,853 | 2,452,235 | 579,504 | 198,853 |
| \$25,000 under \$30,000 | 7,906,995 | 216,946,331 | 6,998,648 | 178,036,873 | 4,277,731 | 6,408,855 | 208,176 | 909,332 | 1,426,044 | 3,009,306 | 875,509 | 372,034 |
| \$30,000 under \$40,000 | 12,464,055 | 433,449,450 | 11,293,518 | 360,747,989 | 7,780,513 | 12,647,886 | 384,666 | 1,730,680 | 2,655,328 | 5,147,406 | 2,202,455 | 897,397 |
| \$40,000 under \$50,000 | 9,496,620 | 424,919,768 | 8,684,309 | 352,709,272 | 6,908,721 | 11,124,964 | 457,801 | 2,330,171 | 2,538,996 | 5,666,278 | 2,489,925 | 1,068,235 |
| \$50,000 under \$75,000 | 14,296,676 | 870,277,456 | 13,100,290 | 714,726,315 | 11,802,163 | 21,705,239 | 923,642 | 5,575,443 | 5,155,261 | 12,321,528 | 5,497,608 | 2,780,927 |
| \$75,000 under \$100,000 | 5,797,393 | 498,012,263 | 5,288,673 | 394,759,537 | 5,365,584 | 14,666,564 | 592,720 | 4,371,189 | 2,928,312 | 9,387,351 | 2,595,978 | 1,587,709 |
| \$100,000 under \$200,000 | 4,609,880 | 603,353,851 | 4,138,039 | 433,610,661 | 4,409,841 | 20,062,797 | 858,266 | 8,929,366 | 3,048,338 | 17,181,542 | 2,052,105 | 1,973,727 |
| \$200,000 under \$500,000 | 1,197,891 | 347,176,831 | 1,024,119 | 204,651,532 | 1,168,828 | 13,959,768 | 436,314 | 8,304,981 | 989,418 | 13,547,957 | 536,040 | 1,351,740 |
| \$500,000 under \$1,000,000 | 213,660 | 144,694,528 | 180,671 | 70,467,512 | 211,964 | 7,007,524 | 111,251 | 4,077,247 | 192,509 | 6,599,012 | 103,020 | 595,760 |
| \$1,000,000 or more | 110,811 | 313,957,002 | 94,893 | 91,727,916 | 110,283 | 18,417,101 | 71,019 | 7,979,242 | 104,063 | 16,524,911 | 60,870 | 1,242,786 |
| Nontaxable returns, total..... | 29,421,858 | 194,103,889 | 23,911,984 | 199,399,455 | 7,960,279 | 12,307,280 | 275,454 | 2,012,050 | 2,481,961 | 4,911,150 | 764,193 | 463,498 |

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Alimony received | | Net income | | Business or profession | | Net loss | | Capital gain distributions reported on Form 1040 | | Sales of capital assets reported on Schedule D | | | |
|---------------------------------------|------------------------|------------------|------------------------|--------------------|------------------------|-------------------|------------------------|------------------|--|--------------------|--|------------------|------------------------|-------------|
| | | | | | | | | | | | Taxable net gain | | Taxable net loss | |
| | Number of returns (13) | Amount (14) | Number of returns (15) | Amount (16) | Number of returns (17) | Amount (18) | Number of returns (19) | Amount (20) | Number of returns (21) | Amount (22) | Number of returns (23) | Amount (24) | Number of returns (25) | Amount (26) |
| All returns, total..... | 415,593 | 4,592,121 | 12,535,138 | 200,029,514 | 4,200,689 | 23,125,558 | 5,428,435 | 5,856,183 | 12,013,829 | 254,839,436 | 4,622,457 | 8,878,685 | | |
| No adjusted gross income | 6,195 | 39,431 | 125,304 | 1,487,523 | 305,167 | 5,280,873 | 22,672 | 22,937 | 126,598 | 5,608,470 | 196,594 | 475,075 | | |
| \$1 under \$5,000 | 13,752 | 46,351 | 1,031,386 | 2,694,762 | 152,374 | 733,220 | 730,423 | 486,182 | 608,319 | 812,081 | 246,981 | 426,417 | | |
| \$5,000 under \$10,000 | 39,583 | 161,831 | 1,494,108 | 8,665,955 | 210,972 | 846,412 | 253,134 | 196,761 | 611,103 | 1,447,835 | 259,573 | 513,507 | | |
| \$10,000 under \$15,000 | 58,652 | 326,457 | 1,167,933 | 9,336,005 | 237,991 | 1,204,128 | 307,786 | 217,016 | 614,365 | 1,722,712 | 284,585 | 512,509 | | |
| \$15,000 under \$20,000 | 59,620 | 504,713 | 1,000,800 | 10,202,295 | 282,516 | 1,262,380 | 327,006 | 248,445 | 694,252 | 2,477,576 | 250,069 | 470,984 | | |
| \$20,000 under \$25,000 | 47,472 | 369,857 | 806,243 | 8,279,422 | 315,874 | 1,265,328 | 230,913 | 173,773 | 569,975 | 2,643,450 | 254,120 | 464,632 | | |
| \$25,000 under \$30,000 | 45,262 | 416,517 | 781,529 | 8,305,697 | 232,316 | 987,830 | 244,067 | 300,382 | 546,099 | 2,143,397 | 220,529 | 391,022 | | |
| \$30,000 under \$40,000 | 59,326 | 576,755 | 1,335,925 | 14,382,676 | 466,115 | 1,953,399 | 562,786 | 463,917 | 1,056,084 | 4,355,243 | 447,480 | 808,428 | | |
| \$40,000 under \$50,000 | 30,743 | 485,342 | 1,086,551 | 13,945,483 | 465,028 | 1,660,660 | 583,667 | 505,501 | 994,143 | 3,357,156 | 453,639 | 798,642 | | |
| \$50,000 under \$75,000 | 29,918 | 590,617 | 1,674,887 | 26,583,631 | 862,438 | 2,852,754 | 1,081,473 | 1,186,280 | 2,171,669 | 14,453,742 | 778,391 | 1,466,531 | | |
| \$75,000 under \$100,000 | 14,874 | 405,370 | 798,270 | 19,059,990 | 333,678 | 1,382,434 | 556,592 | 780,910 | 1,405,241 | 14,276,702 | 450,808 | 883,823 | | |
| \$100,000 under \$200,000 | 7,940 | 496,306 | 898,848 | 38,921,342 | 244,457 | 1,580,815 | 436,560 | 930,481 | 1,700,522 | 28,980,619 | 526,376 | 1,071,239 | | |
| \$200,000 under \$500,000 | 1,727 | 124,476 | 269,369 | 25,559,008 | 70,009 | 923,931 | **91,356 | **343,599 | 679,894 | 35,918,358 | 200,654 | 458,774 | | |
| \$500,000 under \$1,000,000 | 308 | 12,574 | 43,092 | 6,597,772 | 13,934 | 309,216 | ** | ** | 149,807 | 23,826,366 | 35,491 | 90,739 | | |
| \$1,000,000 or more | 221 | 35,525 | 20,893 | 6,007,954 | 7,822 | 882,180 | ** | ** | 85,757 | 110,815,731 | 17,167 | 46,362 | | |
| Taxable returns, total..... | 328,747 | 4,147,748 | 8,910,339 | 175,381,239 | 3,376,623 | 15,094,560 | 5,036,615 | 5,644,578 | 11,055,065 | 247,359,005 | 3,820,285 | 7,179,036 | | |
| No adjusted gross income | **11 | **924 | 702 | 114,783 | 1,649 | 146,972 | **131 | **133 | 2,160 | 1,681,324 | 1,539 | 4,364 | | |
| \$1 under \$5,000 | - | - | 58,597 | 100,227 | 7,048 | *4,976 | 627,776 | 450,919 | 390,153 | 409,437 | 35,583 | 23,033 | | |
| \$5,000 under \$10,000 | **9,869 | **66,411 | 298,736 | 1,814,225 | 64,025 | 206,696 | 143,780 | 121,365 | 325,973 | 767,699 | 105,328 | 175,990 | | |
| \$10,000 under \$15,000 | 34,056 | 200,280 | 534,161 | 3,991,141 | 137,529 | 557,177 | 208,805 | 161,518 | 464,394 | 1,262,682 | 168,119 | 273,780 | | |
| \$15,000 under \$20,000 | 50,509 | 431,864 | 592,583 | 5,704,474 | 209,709 | 828,261 | 290,808 | 231,761 | 611,181 | 2,116,972 | 194,903 | 358,975 | | |
| \$20,000 under \$25,000 | 45,011 | 351,132 | 596,090 | 5,743,928 | 274,177 | 1,027,915 | 218,166 | 171,060 | 528,655 | 2,330,276 | 221,335 | 406,249 | | |
| \$25,000 under \$30,000 | 45,262 | 416,517 | 740,844 | 7,740,260 | 226,377 | 933,275 | 240,407 | 299,074 | 532,185 | 1,985,674 | 212,447 | 377,608 | | |
| \$30,000 under \$40,000 | 59,326 | 576,755 | 1,311,479 | 13,914,299 | 462,933 | 1,900,714 | 562,334 | 463,694 | 1,032,270 | 4,042,209 | 432,162 | 776,209 | | |
| \$40,000 under \$50,000 | 30,743 | 485,342 | 1,079,654 | 13,783,525 | 462,083 | 1,648,107 | 579,506 | 504,444 | 986,424 | 5,268,591 | 446,903 | 782,333 | | |
| \$50,000 under \$75,000 | 29,918 | 590,617 | 1,667,847 | 26,370,091 | 861,811 | 2,841,741 | 1,080,407 | 1,185,968 | 2,162,778 | 14,190,805 | 773,009 | 1,453,908 | | |
| \$75,000 under \$100,000 | 14,874 | 405,370 | 797,797 | 19,054,841 | 333,579 | 1,374,114 | 556,592 | 780,910 | 1,404,380 | 14,229,756 | 450,216 | 882,232 | | |
| \$100,000 under \$200,000 | 6,914 | 450,116 | 898,671 | 36,909,312 | 244,084 | 1,569,861 | 436,557 | 930,457 | 1,699,651 | 28,897,536 | 525,680 | 1,069,189 | | |
| \$200,000 under \$500,000 | 1,725 | 124,324 | 269,241 | 25,548,510 | 69,909 | 917,110 | **91,347 | **343,274 | 679,459 | 35,782,539 | 200,463 | 458,234 | | |
| \$500,000 under \$1,000,000 | 308 | 12,574 | 43,059 | 6,593,865 | 13,907 | 306,388 | ** | ** | 149,705 | 23,771,472 | 35,455 | 90,635 | | |
| \$1,000,000 or more | 221 | 35,525 | 20,878 | 5,997,759 | 7,802 | 831,254 | ** | ** | 85,698 | 110,622,031 | 17,143 | 46,296 | | |
| Nontaxable returns, total..... | 86,845 | 444,374 | 3,624,799 | 24,648,274 | 824,066 | 8,030,998 | 391,820 | 211,606 | 958,763 | 7,480,431 | 802,172 | 1,699,650 | | |

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Sales of capital assets reported on Schedule D--continued | | | | | | | | | | | |
|---------------------------------------|---|-------------------|---------------------------|-------------------|---------------------------|-------------------|---|------------------|---|----------------|---------------------------|--------------------|
| | Short-term capital gain | | Short-term capital loss | | Short-term loss carryover | | Short-term gain from other forms (2119, 4797, etc.) | | Short-term loss from other forms (4684, 5781, and 6824) | | Long-term capital gain | |
| | Number of returns (25) | Amount (26) | Number of returns (27) | Amount (28) | Number of returns (29) | Amount (30) | Number of returns (31) | Amount (32) | Number of returns (33) | Amount (34) | Number of returns (35) | Amount (36) |
| All returns, total..... | 5,465,864 | 47,126,638 | 4,299,709 | 58,255,783 | 777,330 | 25,820,888 | 136,707 | 1,674,690 | 91,584 | 931,373 | 13,048,507 | 261,689,924 |
| No adjusted gross income | 71,671 | 1,275,664 | 122,460 | 5,192,304 | 57,818 | 3,296,914 | 3,861 | 36,492 | 4,146 | 76,337 | 198,382 | 7,765,646 |
| \$1 under \$5,000 | 228,076 | 275,787 | 149,211 | 1,290,933 | 36,684 | 901,345 | **1,293 | **6,018 | **2,935 | **11,831 | 675,298 | 1,038,534 |
| \$5,000 under \$10,000 | 228,442 | 420,090 | 159,185 | 1,320,830 | 43,051 | 930,037 | **5,854 | **32,591 | 5,988 | 12,094 | 682,086 | 1,761,070 |
| \$10,000 under \$15,000 | 232,884 | 634,821 | 167,804 | 1,256,316 | 27,578 | 644,503 | 11,353 | 35,945 | **2,706 | **4,843 | 659,889 | 2,095,911 |
| \$15,000 under \$20,000 | 228,548 | 683,978 | 148,071 | 1,230,232 | 17,797 | 590,360 | **24,948 | **87,811 | 1,865 | 37,380 | 706,306 | 2,759,250 |
| \$20,000 under \$25,000 | 224,945 | 673,116 | 176,070 | 1,502,835 | 42,834 | 858,492 | ** | ** | **4,812 | **2,976 | 609,467 | 2,780,907 |
| \$25,000 under \$30,000 | 203,688 | 595,983 | 176,952 | 1,238,553 | 25,088 | 481,613 | ** | ** | **1,990 | **23,572 | 590,060 | 2,551,178 |
| \$30,000 under \$40,000 | 409,566 | 1,112,072 | 331,538 | 4,297,196 | 58,084 | 2,849,134 | 6,353 | 46,291 | 8,169 | 12,640 | 1,113,546 | 4,877,202 |
| \$40,000 under \$50,000 | 419,528 | 1,562,080 | 353,723 | 2,637,631 | 54,767 | 1,123,177 | 9,337 | 50,716 | 5,666 | 8,995 | 1,108,396 | 5,824,420 |
| \$50,000 under \$75,000 | 986,384 | 3,559,497 | 744,688 | 6,001,516 | 131,200 | 2,590,051 | **35,729 | **145,102 | **18,314 | **102,346 | 2,301,290 | 15,886,036 |
| \$75,000 under \$100,000 | 662,645 | 3,687,836 | 485,815 | 4,510,200 | 75,170 | 1,848,452 | ** | ** | ** | ** | 1,513,401 | 14,808,904 |
| \$100,000 under \$200,000 | 963,993 | 7,291,194 | 728,812 | 9,004,271 | 111,431 | 3,752,939 | 19,761 | 157,796 | 14,189 | 107,721 | 1,851,900 | 30,207,992 |
| \$200,000 under \$500,000 | 422,848 | 7,508,865 | 389,198 | 7,778,325 | 68,670 | 2,964,134 | 10,869 | 226,674 | 10,605 | 87,505 | 772,487 | 37,496,957 |
| \$500,000 under \$1,000,000 | 111,409 | 4,565,582 | 101,597 | 3,689,740 | 16,424 | 1,095,285 | 3,682 | 224,870 | 4,145 | 64,417 | 169,243 | 24,020,309 |
| \$1,000,000 or more | 71,238 | 13,280,072 | 64,585 | 7,304,901 | 10,735 | 1,894,452 | 3,666 | 624,384 | 6,052 | 378,717 | 96,757 | 107,815,610 |
| Taxable returns, total..... | 5,064,613 | 44,323,909 | 3,860,772 | 47,856,277 | 619,383 | 19,592,147 | 123,195 | 1,554,104 | 75,016 | 783,721 | 11,840,352 | 250,781,179 |
| No adjusted gross income | 1,487 | 168,794 | 2,328 | 354,453 | 1,091 | 222,175 | 61 | 6,866 | 58 | 2,570 | 3,013 | 2,172,245 |
| \$1 under \$5,000 | 141,221 | 134,588 | 54,178 | 85,083 | **4,001 | **46,208 | - | - | **1,232 | **541 | 375,764 | 380,565 |
| \$5,000 under \$10,000 | 132,094 | 177,986 | 62,255 | 363,930 | 9,788 | 233,741 | **3,108 | **44 | **1,064 | **21 | 353,739 | 837,406 |
| \$10,000 under \$15,000 | 174,122 | 380,379 | 125,941 | 572,325 | 14,640 | 309,603 | **8,944 | **19,282 | **2,653 | **3,505 | 476,001 | 1,272,577 |
| \$15,000 under \$20,000 | 192,422 | 495,417 | 112,534 | 747,693 | 11,713 | 336,602 | **22,869 | **64,566 | **522 | **29,264 | 616,079 | 2,297,738 |
| \$20,000 under \$25,000 | 212,226 | 538,180 | 156,500 | 1,240,145 | 34,729 | 629,980 | ** | ** | **3,488 | **1,262 | 563,943 | 2,454,777 |
| \$25,000 under \$30,000 | 191,161 | 533,146 | 169,257 | 1,089,949 | 24,386 | 415,526 | ** | ** | **1,990 | **23,572 | 573,886 | 2,338,053 |
| \$30,000 under \$40,000 | 395,058 | 980,659 | 320,718 | 4,015,675 | 55,626 | 2,721,379 | 6,310 | 44,781 | 5,108 | 10,131 | 1,090,821 | 4,472,952 |
| \$40,000 under \$50,000 | 413,723 | 1,473,131 | 348,335 | 2,359,688 | 52,156 | 999,359 | 8,311 | 48,066 | 5,659 | 8,406 | 1,086,933 | 5,670,075 |
| \$50,000 under \$75,000 | 980,979 | 3,473,228 | 740,498 | 5,714,186 | 129,582 | 2,446,076 | **35,671 | **143,965 | **18,309 | **102,296 | 2,289,671 | 15,456,107 |
| \$75,000 under \$100,000 | 662,093 | 3,638,363 | 485,162 | 4,361,753 | 74,796 | 1,797,330 | ** | ** | ** | ** | 1,512,091 | 14,677,394 |
| \$100,000 under \$200,000 | 963,031 | 7,216,884 | 728,187 | 8,892,405 | 111,215 | 3,702,654 | 19,737 | 153,147 | 14,179 | 105,363 | 1,850,693 | 30,081,555 |
| \$200,000 under \$500,000 | 422,497 | 7,451,322 | 388,855 | 7,657,835 | 68,551 | 2,916,231 | 10,851 | 225,950 | 10,581 | 82,508 | 771,920 | 37,295,074 |
| \$500,000 under \$1,000,000 | 111,321 | 4,538,953 | 101,506 | 3,639,019 | 16,397 | 1,078,133 | 3,677 | 224,516 | 4,137 | 63,256 | 169,117 | 23,935,057 |
| \$1,000,000 or more | 71,177 | 13,122,881 | 64,520 | 6,762,138 | 10,712 | 1,737,149 | 3,657 | 622,922 | 6,038 | 351,026 | 96,679 | 107,439,604 |
| Nontaxable returns, total..... | 401,252 | 2,802,729 | 438,936 | 10,399,506 | 157,947 | 6,228,742 | 13,512 | 120,586 | 16,569 | 147,653 | 1,208,155 | 10,908,745 |

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Sales of capital assets reported on Schedule D--continued | | | | | | | | | | Schedule D gain subject to 28 percent tax rate | |
|--------------------------------|---|------------|--------------------------|------------|--|------------|--|-----------|-------------------|-------------|--|--|
| | Long-term capital loss | | Long-term loss carryover | | Long term gain from other forms (2119, 4797, etc.) | | Long-term loss from other forms (4684, 6781, and 8824) | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | | |
| All returns, total..... | 6,563,294 | 89,548,156 | 1,858,504 | 51,083,955 | 2,916,793 | 66,795,699 | 89,935 | 1,236,568 | 2,500,784 | 168,600,085 | | |
| No adjusted gross income | 178,685 | 12,245,413 | 97,781 | 7,853,914 | 74,483 | 3,517,442 | 3,871 | 115,113 | - | - | | |
| \$1 under \$5,000 | 282,738 | 2,119,628 | 95,752 | 1,328,438 | 67,385 | 212,788 | 4,740 | 33,436 | - | - | | |
| \$5,000 under \$10,000 | 304,186 | 3,455,367 | 109,897 | 2,543,361 | 114,269 | 356,140 | 7,950 | 18,454 | - | - | | |
| \$10,000 under \$15,000 | 331,498 | 3,058,501 | 106,336 | 2,007,304 | 149,196 | 570,391 | 3,937 | 8,669 | - | - | | |
| \$15,000 under \$20,000 | 338,139 | 3,778,261 | 130,122 | 2,504,899 | 195,604 | 1,054,214 | 11,826 | 23,664 | - | - | | |
| \$20,000 under \$25,000 | 333,436 | 3,293,765 | 95,788 | 2,447,433 | 159,639 | 868,147 | 3,424 | 3,817 | - | - | | |
| \$25,000 under \$30,000 | 272,849 | 2,622,354 | 90,213 | 1,758,907 | 146,203 | 834,688 | 3,448 | 29,425 | - | - | | |
| \$30,000 under \$40,000 | 540,537 | 4,433,888 | 132,872 | 2,619,811 | 268,157 | 1,478,376 | 8,933 | 26,624 | - | - | | |
| \$40,000 under \$50,000 | 551,550 | 4,959,477 | 134,698 | 2,553,649 | 254,482 | 1,674,037 | 6,736 | 15,654 | - | - | | |
| \$50,000 under \$75,000 | 1,140,134 | 9,973,372 | 285,548 | 5,823,128 | 473,584 | 4,569,164 | 116,528 | 148,689 | 98,308 | 787,121 | | |
| \$75,000 under \$100,000 | 704,056 | 7,241,364 | 174,073 | 4,677,936 | 307,246 | 3,789,917 | ** | ** | 244,646 | 2,823,814 | | |
| \$100,000 under \$200,000 | 986,022 | 10,946,942 | 241,712 | 5,794,033 | 405,231 | 7,962,093 | 10,667 | 111,185 | 1,225,844 | 19,020,557 | | |
| \$200,000 under \$500,000 | 436,242 | 9,302,961 | 121,796 | 4,736,742 | 207,693 | 10,792,301 | 9,053 | 106,395 | 702,715 | 29,921,542 | | |
| \$500,000 under \$1,000,000 | 101,239 | 3,765,262 | 26,038 | 1,626,396 | 56,373 | 7,062,082 | 3,517 | 70,921 | 145,830 | 19,914,688 | | |
| \$1,000,000 or more | 61,983 | 8,351,603 | 15,878 | 2,808,004 | 37,249 | 22,053,918 | 5,304 | 524,519 | 83,441 | 96,132,362 | | |
| Taxable returns, total..... | 5,760,648 | 66,876,465 | 1,490,891 | 36,391,937 | 2,588,506 | 62,629,403 | 72,700 | 997,943 | 2,500,680 | 168,585,684 | | |
| No adjusted gross income | 2,687 | 975,399 | 1,613 | 573,039 | 1,524 | 1,008,035 | 53 | 3,485 | - | - | | |
| \$1 under \$5,000 | 84,992 | 153,414 | 13,730 | 78,092 | 8,668 | 12,463 | 11,232 | 811 | - | - | | |
| \$5,000 under \$10,000 | 132,372 | 822,552 | 35,495 | 550,662 | 36,771 | 104,588 | 4,171 | 1,051 | - | - | | |
| \$10,000 under \$15,000 | 207,722 | 1,523,335 | 58,836 | 959,754 | 89,496 | 274,490 | 3,884 | 6,795 | - | - | | |
| \$15,000 under \$20,000 | 286,309 | 2,294,763 | 99,670 | 1,496,470 | 161,734 | 821,556 | 483 | 11,490 | - | - | | |
| \$20,000 under \$25,000 | 295,619 | 2,448,086 | 77,861 | 1,800,036 | 151,939 | 825,913 | 2,257 | 1,418 | - | - | | |
| \$25,000 under \$30,000 | 263,409 | 2,490,342 | 86,021 | 1,700,006 | 143,797 | 717,106 | 3,448 | 29,425 | - | - | | |
| \$30,000 under \$40,000 | 521,062 | 3,822,900 | 126,369 | 2,374,891 | 259,972 | 1,335,750 | 5,444 | 13,793 | - | - | | |
| \$40,000 under \$50,000 | 545,809 | 4,333,906 | 130,627 | 2,369,259 | 251,769 | 1,651,972 | 6,729 | 14,780 | - | - | | |
| \$50,000 under \$75,000 | 1,133,870 | 9,450,076 | 282,277 | 5,446,715 | 470,130 | 4,381,914 | 116,513 | 148,534 | 98,308 | 787,121 | | |
| \$75,000 under \$100,000 | 703,023 | 7,085,136 | 173,758 | 4,598,903 | 306,648 | 3,752,419 | ** | ** | 244,636 | 2,823,741 | | |
| \$100,000 under \$200,000 | 984,857 | 10,747,797 | 241,129 | 5,684,189 | 405,026 | 7,925,129 | 10,657 | 107,648 | 1,225,829 | 19,019,939 | | |
| \$200,000 under \$500,000 | 435,848 | 9,187,454 | 121,647 | 4,582,982 | 207,495 | 10,753,755 | 9,030 | 98,996 | 702,657 | 29,914,777 | | |
| \$500,000 under \$1,000,000 | 101,151 | 3,723,750 | 26,005 | 1,606,233 | 56,319 | 7,042,191 | 3,509 | 69,191 | 145,820 | 19,912,463 | | |
| \$1,000,000 or more | 61,919 | 7,817,556 | 15,854 | 2,470,707 | 37,217 | 22,022,123 | 5,291 | 490,524 | 83,430 | 96,127,643 | | |
| Nontaxable returns, total..... | 802,646 | 22,671,691 | 367,613 | 14,692,018 | 328,288 | 4,166,296 | 17,235 | 238,624 | 104 | 14,401 | | |

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Sales of property other than capital assets | | | | Total taxable IRA distributions | | | Pensions and annuities | | |
|-------------------------------|---|-----------|-------------------|-----------|---------------------------------|------------|-------------------|------------------------|-------------------|-------------|
| | Net gain | | Net loss | | Number of returns | Amount | Number of returns | Amount | Total | |
| | Number of returns | Amount | Number of returns | Amount | | | | | Number of returns | Amount |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | | (55) |
| All returns, total..... | 818,135 | 6,531,881 | 1,003,901 | 8,816,375 | 5,831,146 | 45,538,743 | 20,675,450 | 344,907,107 | 19,272,307 | 238,788,811 |
| No adjusted gross income | 41,571 | 669,181 | 77,082 | 3,042,461 | 22,990 | 277,797 | 112,847 | 1,370,915 | 103,091 | 747,601 |
| \$1 under \$5,000 | 19,374 | 26,659 | 35,284 | 223,035 | 87,431 | 226,555 | 536,356 | 2,400,910 | 498,781 | 1,126,803 |
| \$5,000 under \$10,000 | 37,822 | 97,459 | 53,907 | 173,764 | 411,952 | 1,190,092 | 1,670,897 | 10,360,686 | 1,622,016 | 7,851,461 |
| \$10,000 under \$15,000 | 39,238 | 235,561 | 53,593 | 285,557 | 582,406 | 2,263,203 | 2,419,882 | 20,577,435 | 2,370,901 | 16,984,969 |
| \$15,000 under \$20,000 | 54,961 | 205,607 | 46,414 | 200,874 | 664,102 | 2,578,290 | 2,257,713 | 23,660,958 | 2,196,445 | 19,873,797 |
| \$20,000 under \$25,000 | 47,548 | 161,952 | 47,086 | 207,569 | 494,641 | 2,456,806 | 1,698,125 | 22,242,806 | 1,613,124 | 17,842,911 |
| \$25,000 under \$30,000 | 36,647 | 143,224 | 40,068 | 251,578 | 456,647 | 2,332,557 | 1,400,106 | 19,825,523 | 1,327,497 | 15,785,934 |
| \$30,000 under \$40,000 | 63,012 | 303,225 | 87,103 | 346,419 | 716,432 | 4,361,063 | 2,283,630 | 34,165,156 | 2,143,430 | 26,953,287 |
| \$40,000 under \$50,000 | 72,310 | 363,699 | 77,186 | 288,519 | 554,394 | 3,920,217 | 1,943,795 | 32,812,005 | 1,812,958 | 23,920,699 |
| \$50,000 under \$75,000 | 132,121 | 937,276 | 135,375 | 510,510 | 940,756 | 8,202,180 | 3,364,650 | 67,642,865 | 3,033,433 | 48,549,094 |
| \$75,000 under \$100,000 | 83,003 | 663,614 | 76,824 | 425,880 | 443,881 | 6,099,712 | 1,460,400 | 38,856,577 | 1,288,302 | 26,024,292 |
| \$100,000 under \$200,000 | 112,534 | 976,968 | 134,719 | 961,505 | 333,471 | 6,193,298 | 1,164,965 | 45,618,126 | 976,622 | 24,345,819 |
| \$200,000 under \$500,000 | 50,121 | 812,503 | 94,852 | 870,890 | 101,431 | 4,200,566 | 288,869 | 17,121,849 | 228,082 | 6,206,342 |
| \$500,000 under \$1,000,000 | 16,330 | 352,398 | 24,379 | 359,478 | 13,722 | 774,557 | 46,760 | 4,994,559 | 36,378 | 1,486,559 |
| \$1,000,000 or more | 11,543 | 582,554 | 20,030 | 668,334 | 6,891 | 461,850 | 26,455 | 3,256,736 | 21,246 | 1,087,244 |
| Taxable returns, total..... | 672,433 | 5,588,831 | 798,335 | 4,853,866 | 5,168,863 | 43,070,967 | 17,814,557 | 325,044,122 | 16,539,553 | 224,711,550 |
| No adjusted gross income | **639 | **127,534 | 888 | 131,512 | 220 | 11,856 | 290 | 16,509 | 259 | 10,147 |
| \$1 under \$5,000 | ** | ** | **2,505 | **1,304 | **1,234 | **335 | 25,449 | 90,385 | 25,449 | 71,323 |
| \$5,000 under \$10,000 | 12,330 | 8,964 | 14,903 | 21,512 | 160,323 | 433,795 | 692,946 | 4,596,107 | 679,803 | 3,736,203 |
| \$10,000 under \$15,000 | 17,755 | 117,190 | 29,564 | 126,114 | 365,461 | 1,463,342 | 1,604,800 | 14,198,257 | 1,575,674 | 11,850,623 |
| \$15,000 under \$20,000 | 31,514 | 123,861 | 32,315 | 85,577 | 620,334 | 2,353,496 | 1,976,223 | 21,736,739 | 1,930,262 | 18,303,702 |
| \$20,000 under \$25,000 | 36,845 | 139,539 | 37,427 | 120,969 | 472,634 | 2,402,583 | 1,584,562 | 21,114,791 | 1,508,489 | 17,084,821 |
| \$25,000 under \$30,000 | 33,881 | 129,957 | 36,901 | 117,685 | 449,355 | 2,273,505 | 1,383,238 | 19,631,658 | 1,310,981 | 15,647,425 |
| \$30,000 under \$40,000 | 62,102 | 276,805 | 84,417 | 291,464 | 709,635 | 4,328,938 | 2,266,340 | 33,900,865 | 2,126,485 | 26,743,205 |
| \$40,000 under \$50,000 | 72,160 | 362,418 | 74,985 | 276,682 | 552,841 | 3,913,593 | 1,941,767 | 32,699,219 | 1,811,110 | 23,876,100 |
| \$50,000 under \$75,000 | 131,884 | 934,184 | 134,323 | 475,597 | 937,588 | 8,170,858 | 3,353,943 | 67,321,748 | 3,022,729 | 48,334,864 |
| \$75,000 under \$100,000 | 82,971 | 660,146 | 76,535 | 380,696 | 443,826 | 6,096,162 | 1,460,074 | 38,852,715 | 1,287,980 | 26,022,078 |
| \$100,000 under \$200,000 | 112,458 | 972,057 | 134,486 | 951,535 | 333,431 | 6,189,626 | 1,163,153 | 45,528,900 | 974,813 | 24,257,738 |
| \$200,000 under \$500,000 | 50,058 | 808,690 | 94,734 | 859,063 | 101,376 | 4,196,998 | 288,708 | 17,109,625 | 227,939 | 6,201,429 |
| \$500,000 under \$1,000,000 | 16,311 | 348,829 | 24,351 | 351,234 | 13,716 | 774,438 | 46,731 | 4,992,147 | 36,355 | 1,486,207 |
| \$1,000,000 or more | 11,526 | 578,657 | 20,002 | 662,923 | 6,888 | 461,443 | 26,433 | 3,254,455 | 21,225 | 1,085,684 |
| Taxable returns, total..... | 145,702 | 943,050 | 205,566 | 3,962,509 | 662,283 | 2,467,776 | 2,860,893 | 19,862,985 | 2,732,754 | 14,075,262 |

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Rent | | | Royalty | | | Farm rental | | |
|---------------------------------------|-------------------|-------------------|--|-------------------|------------------|---------------|-------------------|------------------|----------------|
| | Net income | | Net loss (includes nondeductible loss) | Net income | | Net loss | Net income | | Net loss |
| | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | |
| | (57) | (58) | (59) | (61) | (62) | (63) | (65) | (66) | (68) |
| All returns, total..... | 4,425,733 | 37,528,003 | 4,762,790 | 1,079,585 | 5,966,670 | 29,775 | 507,860 | 3,980,631 | 143,881 |
| No adjusted gross income | 74,879 | 928,478 | 155,581 | 25,144 | 166,354 | **1,480 | 3,903 | 27,261 | 2,275 |
| \$1 under \$5,000 | 133,713 | 344,496 | 115,219 | 32,033 | 39,560 | ** | 12,404 | 18,608 | *4,095 |
| \$5,000 under \$10,000 | 291,641 | 944,230 | 172,412 | 58,643 | 56,085 | ** | 36,152 | 131,221 | *10,693 |
| \$10,000 under \$15,000 | 316,355 | 1,262,122 | 220,409 | 70,395 | 99,778 | *2,195 | 58,711 | 280,201 | *19,145 |
| \$15,000 under \$20,000 | 324,384 | 1,303,044 | 280,147 | 81,606 | 126,835 | *1,145 | 45,750 | 173,811 | **12,995 |
| \$20,000 under \$25,000 | 281,605 | 1,177,780 | 255,833 | 50,083 | 161,518 | *2,260 | 36,908 | 242,693 | ** |
| \$25,000 under \$30,000 | 255,013 | 1,120,374 | 269,698 | 59,862 | 190,521 | *2,385 | 34,406 | 215,441 | **19,738 |
| \$30,000 under \$40,000 | 434,607 | 1,932,770 | 511,174 | 105,227 | 258,240 | **5,935 | **93,823 | **700,262 | ** |
| \$40,000 under \$50,000 | 416,910 | 2,024,287 | 457,152 | 91,459 | 164,113 | ** | ** | ** | 14,252 |
| \$50,000 under \$75,000 | 750,149 | 4,972,114 | 999,116 | 168,651 | 427,822 | **4,475 | 92,101 | 765,267 | 31,323 |
| \$75,000 under \$100,000 | 380,559 | 3,331,789 | 544,672 | 84,811 | 444,049 | ** | 30,708 | 441,739 | **94,545 |
| \$100,000 under \$200,000 | 483,318 | 6,858,767 | 561,503 | 149,285 | 1,002,084 | 5,938 | 45,907 | 742,277 | ** |
| \$200,000 under \$500,000 | 211,628 | 5,765,547 | 169,903 | 69,531 | 960,173 | 2,285 | 13,712 | 168,794 | **19,753 |
| \$500,000 under \$1,000,000 | 44,490 | 2,432,928 | 32,750 | 18,618 | 616,710 | 954 | **3,374 | **73,057 | ** |
| \$1,000,000 or more | 26,482 | 3,129,275 | 17,218 | 14,237 | 1,252,828 | 722 | ** | ** | 6,109 |
| Taxable returns, total..... | 3,731,227 | 34,210,650 | 4,138,158 | 943,667 | 5,630,709 | 26,494 | 446,964 | 3,662,875 | 123,835 |
| No adjusted gross income | 1,016 | 79,432 | 1,165 | 398 | 17,871 | ** | *12 | *78 | *15 |
| \$1 under \$5,000 | *7,188 | *16,566 | *1,278 | *8,680 | *4,306 | ** | *2,535 | *4,717 | - |
| \$5,000 under \$10,000 | 73,375 | 246,503 | 48,535 | 14,883 | 17,152 | - | 17,316 | 61,619 | *2,318 |
| \$10,000 under \$15,000 | 168,657 | 583,882 | 119,741 | 44,014 | 77,033 | *1,145 | 40,131 | 147,177 | *13,695 |
| \$15,000 under \$20,000 | 255,824 | 998,048 | 212,223 | 71,461 | 104,936 | *1,145 | 42,121 | 157,847 | **12,994 |
| \$20,000 under \$25,000 | 245,830 | 1,028,663 | 227,024 | 46,576 | 142,669 | *2,257 | 32,152 | 193,719 | ** |
| \$25,000 under \$30,000 | 248,140 | 1,038,874 | 261,275 | 59,474 | 183,696 | *2,262 | 33,175 | 208,989 | **47,885 |
| \$30,000 under \$40,000 | 426,150 | 1,858,425 | 503,272 | 103,886 | 245,038 | **5,330 | **93,736 | **697,756 | ** |
| \$40,000 under \$50,000 | 413,721 | 1,997,791 | 445,672 | 90,130 | 154,696 | ** | ** | ** | 14,252 |
| \$50,000 under \$75,000 | 745,940 | 4,897,602 | 993,527 | 168,081 | 424,853 | **4,471 | 92,101 | 765,267 | 31,323 |
| \$75,000 under \$100,000 | 380,130 | 3,315,497 | 543,776 | 84,738 | 442,435 | ** | 30,708 | 441,739 | 141,354 |
| \$100,000 under \$200,000 | 482,849 | 6,832,831 | 561,034 | 149,083 | 1,000,641 | 5,928 | 45,903 | 742,232 | **25,805 |
| \$200,000 under \$500,000 | 211,495 | 5,760,788 | 169,728 | 69,448 | 953,664 | 2,285 | 13,706 | 168,725 | ** |
| \$500,000 under \$1,000,000 | 44,453 | 2,428,416 | 32,713 | 18,594 | 611,128 | 951 | **3,368 | **73,011 | **19,707 |
| \$1,000,000 or more | 26,459 | 3,127,334 | 17,194 | 14,221 | 1,250,590 | 719 | ** | ** | 6,109 |
| Nontaxable returns, total..... | 694,505 | 3,317,352 | 624,632 | 135,918 | 335,962 | 3,281 | 60,896 | 317,756 | 20,046 |

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Total rental and royalty | | | | Partnership and S Corporation | | | | Estate and trust | | | |
|---------------------------------|--------------------------|------------|-------------------|------------|-------------------------------|-------------|-------------------|------------|-------------------|-----------|-------------------|----------|
| | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| All returns, total..... | 5,480,132 | 46,683,820 | 4,620,335 | 26,119,655 | 3,790,559 | 190,739,214 | 2,200,912 | 43,959,596 | 489,086 | 8,465,068 | 44,122 | 748,625 |
| No adjusted gross income | 91,148 | 1,013,408 | 158,263 | 2,375,052 | 38,895 | 1,484,736 | 157,055 | 15,277,878 | 8,581 | 119,491 | 4,098 | 149,654 |
| \$1 under \$5,000 | 170,630 | 397,762 | 117,222 | 557,466 | 90,978 | 199,830 | 87,432 | 742,879 | 22,194 | 53,174 | *1,269 | *10,663 |
| \$5,000 under \$10,000 | 365,024 | 1,106,434 | 171,340 | 665,712 | 133,557 | 560,007 | 82,367 | 565,871 | 29,082 | 55,320 | *1,579 | *20,850 |
| \$10,000 under \$15,000 | 409,138 | 1,631,910 | 238,694 | 948,144 | 131,161 | 861,291 | 84,632 | 672,055 | 21,544 | 113,876 | **1,382 | **6,669 |
| \$15,000 under \$20,000 | 418,933 | 1,585,870 | 281,235 | 1,256,072 | 136,595 | 871,027 | 103,538 | 861,227 | 22,479 | 94,224 | ** | ** |
| \$20,000 under \$25,000 | 339,126 | 1,558,704 | 255,111 | 1,235,929 | 168,425 | 1,513,334 | 100,328 | 891,277 | 23,693 | 53,583 | ** | ** |
| \$25,000 under \$30,000 | 318,994 | 1,496,433 | 269,939 | 1,170,106 | 127,851 | 1,267,570 | 100,665 | 815,950 | 23,248 | 105,866 | *1,370 | *7,483 |
| \$30,000 under \$40,000 | 553,090 | 2,557,638 | 513,571 | 2,502,612 | 296,636 | 2,771,486 | 187,619 | 1,294,124 | 48,035 | 256,443 | **5,378 | **5,308 |
| \$40,000 under \$50,000 | 502,563 | 2,455,290 | 463,860 | 2,159,585 | 277,819 | 3,285,470 | 189,569 | 1,143,573 | 43,993 | 274,905 | ** | ** |
| \$50,000 under \$75,000 | 919,070 | 6,084,799 | 1,009,226 | 5,174,646 | 635,739 | 8,491,058 | 337,192 | 2,518,671 | 64,442 | 600,612 | 3,964 | 18,058 |
| \$75,000 under \$100,000 | 450,637 | 4,175,090 | 553,537 | 3,214,220 | 404,242 | 7,711,324 | 254,965 | 2,471,938 | 46,835 | 422,746 | 4,420 | 25,752 |
| \$100,000 under \$200,000 | 603,790 | 8,441,023 | 472,236 | 3,005,307 | 750,857 | 28,103,497 | 309,521 | 3,489,521 | 79,619 | 1,575,135 | 12,645 | 84,447 |
| \$200,000 under \$500,000 | 248,055 | 6,770,081 | 83,916 | 1,130,573 | 425,089 | 40,882,191 | 149,126 | 4,225,694 | 36,736 | 1,365,357 | 5,195 | 67,079 |
| \$500,000 under \$1,000,000 | 55,584 | 3,037,962 | 19,909 | 374,431 | 108,577 | 26,165,658 | 34,879 | 2,376,874 | 10,156 | 699,735 | 1,329 | 40,207 |
| \$1,000,000 or more | 34,350 | 4,371,417 | 12,278 | 349,801 | 64,136 | 66,570,734 | 22,024 | 6,612,064 | 8,448 | 2,674,601 | 1,494 | 312,454 |
| Taxable returns, total..... | 4,644,863 | 42,852,396 | 3,991,932 | 21,317,780 | 3,469,082 | 187,617,985 | 1,809,363 | 26,141,542 | 446,063 | 8,291,398 | 36,107 | 573,791 |
| No adjusted gross income | 1,098 | 72,064 | 1,217 | 71,205 | 1,137 | 541,937 | 2,244 | 1,168,390 | 204 | 34,166 | **60 | **13,285 |
| \$1 under \$5,000 | 18,368 | 25,383 | *1,276 | *6,008 | 30,926 | 34,926 | *12,373 | *25,043 | 13,515 | 24,439 | - | - |
| \$5,000 under \$10,000 | 100,648 | 324,922 | 50,881 | 197,023 | 42,786 | 193,663 | 27,255 | 97,032 | 17,792 | 31,374 | ** | ** |
| \$10,000 under \$15,000 | 227,924 | 802,163 | 132,662 | 450,541 | 77,984 | 542,227 | 49,024 | 194,966 | 17,902 | 111,374 | **354 | **2,324 |
| \$15,000 under \$20,000 | 341,329 | 1,246,551 | 215,872 | 866,019 | 108,674 | 598,726 | 77,170 | 534,427 | 22,465 | 94,023 | ** | ** |
| \$20,000 under \$25,000 | 297,453 | 1,345,691 | 226,399 | 1,027,061 | 135,900 | 1,100,318 | 85,806 | 585,281 | 20,581 | 44,322 | ** | ** |
| \$25,000 under \$30,000 | 310,889 | 1,401,766 | 261,392 | 1,101,235 | 122,699 | 1,175,602 | 88,952 | 548,158 | 19,012 | 104,332 | *1,370 | *7,483 |
| \$30,000 under \$40,000 | 543,459 | 2,467,668 | 505,702 | 2,397,359 | 293,524 | 2,733,468 | 177,212 | 1,077,879 | 47,864 | 256,208 | **5,378 | **5,308 |
| \$40,000 under \$50,000 | 498,090 | 2,420,207 | 452,345 | 2,098,048 | 270,090 | 3,005,217 | 187,767 | 1,063,498 | 40,857 | 260,377 | ** | ** |
| \$50,000 under \$75,000 | 914,457 | 6,016,121 | 1,003,531 | 5,085,332 | 634,988 | 8,473,492 | 332,582 | 2,172,959 | 64,280 | 598,620 | 3,946 | 18,012 |
| \$75,000 under \$100,000 | 450,230 | 4,159,254 | 552,599 | 3,174,811 | 402,052 | 7,531,993 | 254,516 | 2,413,402 | 46,778 | 422,599 | 4,410 | 25,743 |
| \$100,000 under \$200,000 | 603,201 | 8,415,927 | 472,121 | 3,001,198 | 750,706 | 28,098,157 | 308,904 | 3,382,675 | 79,527 | 1,572,022 | 12,599 | 84,379 |
| \$200,000 under \$500,000 | 247,867 | 6,759,586 | 83,801 | 1,122,859 | 424,959 | 40,868,221 | 148,794 | 4,095,160 | 36,691 | 1,363,400 | 5,181 | 65,992 |
| \$500,000 under \$1,000,000 | 55,535 | 3,027,949 | 19,875 | 370,507 | 108,541 | 26,158,641 | 34,799 | 2,304,425 | 10,150 | 699,717 | 1,321 | 39,362 |
| \$1,000,000 or more | 34,314 | 4,367,145 | 12,262 | 348,576 | 64,116 | 66,561,396 | 21,964 | 6,478,248 | 8,444 | 2,674,424 | 1,488 | 311,904 |
| Non-taxable returns, total..... | 835,269 | 3,831,424 | 628,403 | 4,801,874 | 321,477 | 3,121,229 | 391,549 | 17,818,055 | 43,023 | 173,670 | 8,015 | 174,833 |

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Farm | | | | Unemployment compensation | | Social security benefits | | | Foreign-earned income exclusion | | |
|---------------------------------|-------------------|-------------|-------------------|------------|---------------------------|------------|--------------------------|-------------|-----------|---------------------------------|-------------------|------------|
| | Net income | | Net loss | | Number of returns | Amount | Total | | Taxable | | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | | | | |
| | | | | | (81) | (82) | | | (83) | (84) | (85) | (86) |
| All returns, total..... | 727,512 | 8,915,212 | 1,460,513 | 16,027,197 | 7,995,015 | 19,326,824 | 10,961,473 | 130,679,153 | 7,365,955 | 53,203,171 | 279,004 | 11,982,578 |
| No adjusted gross income | 17,788 | 213,276 | 124,578 | 3,343,694 | 11,564 | 38,663 | 66,633 | 737,771 | 1,522 | 6,885 | 49,507 | 1,728,367 |
| \$1 under \$5,000 | 49,188 | 133,273 | 71,545 | 512,512 | 294,211 | 382,648 | 423,061 | 3,687,715 | 14,245 | 47,764 | 59,581 | 2,233,734 |
| \$5,000 under \$10,000 | 72,398 | 282,079 | 90,692 | 603,571 | 991,829 | 1,993,019 | 900,157 | 9,126,157 | 11,379 | 63,331 | 23,886 | 832,273 |
| \$10,000 under \$15,000 | 53,305 | 375,707 | 101,651 | 684,334 | 1,147,103 | 2,582,992 | 994,029 | 11,158,155 | 24,726 | 79,247 | 16,266 | 678,286 |
| \$15,000 under \$20,000 | 63,804 | 473,850 | 133,539 | 1,065,465 | 948,617 | 2,420,669 | 904,623 | 10,282,714 | 98,757 | 221,960 | 13,561 | 522,723 |
| \$20,000 under \$25,000 | 58,838 | 644,193 | 126,075 | 923,705 | 873,613 | 2,171,279 | 832,048 | 10,046,563 | 480,740 | 497,401 | 10,346 | 414,625 |
| \$25,000 under \$30,000 | 58,884 | 559,662 | 97,502 | 754,152 | 601,328 | 1,493,613 | 894,237 | 10,800,092 | 793,367 | 1,672,748 | 8,260 | 362,523 |
| \$30,000 under \$40,000 | 82,927 | 825,198 | 153,575 | 1,408,909 | 1,047,123 | 2,761,403 | 1,502,335 | 17,388,210 | 1,496,870 | 5,740,044 | 13,852 | 630,879 |
| \$40,000 under \$50,000 | 68,957 | 801,400 | 147,871 | 1,264,448 | 694,846 | 1,800,261 | 1,129,724 | 12,673,408 | 1,129,724 | 7,488,968 | 10,305 | 516,536 |
| \$50,000 under \$75,000 | 104,534 | 1,588,452 | 214,672 | 1,879,723 | 1,018,293 | 2,581,966 | 1,753,502 | 21,376,811 | 1,753,502 | 17,504,651 | 21,431 | 1,011,766 |
| \$75,000 under \$100,000 | **83,662 | **2,259,645 | 84,915 | 749,549 | 236,834 | 683,098 | 756,322 | 10,454,384 | 756,322 | 8,875,239 | 12,176 | 696,343 |
| \$100,000 under \$200,000 | ** | ** | 76,577 | 1,212,163 | 112,917 | 354,100 | 582,783 | 9,152,719 | 582,783 | 7,779,689 | 23,350 | 1,326,592 |
| \$200,000 under \$500,000 | 9,885 | 505,687 | 26,787 | 799,821 | 15,051 | 56,432 | 175,576 | 2,950,129 | 175,576 | 2,507,577 | 12,741 | 788,483 |
| \$500,000 under \$1,000,000 | 2,066 | 128,363 | 6,308 | 331,619 | 1,276 | 5,158 | 30,248 | 536,712 | 30,248 | 456,199 | **3,742 | **239,449 |
| \$1,000,000 or more | 1,275 | 124,427 | 4,227 | 493,533 | 408 | 1,524 | 16,194 | 307,615 | 16,194 | 261,469 | ** | ** |
| Taxable returns, total..... | 533,333 | 7,605,400 | 1,083,829 | 10,729,736 | 5,955,069 | 15,211,535 | 9,421,414 | 113,871,987 | 7,244,531 | 52,662,747 | 132,042 | 6,357,045 |
| No adjusted gross income | 100 | 12,935 | 272 | 47,249 | *21 | *69 | 278 | 4,351 | *162 | *1,906 | *64 | *4,246 |
| \$1 under \$5,000 | *9,584 | *16,146 | *3,819 | *10,935 | *21,106 | *20,933 | 31,607 | 160,867 | *8 | *65 | *398 | *5,853 |
| \$5,000 under \$10,000 | 15,944 | 56,706 | 16,797 | 62,620 | 314,315 | 723,698 | 328,138 | 3,007,376 | *3,157 | *17,591 | 4,687 | 147,282 |
| \$10,000 under \$15,000 | 22,420 | 145,246 | 51,321 | 408,592 | 583,949 | 1,264,769 | 652,231 | 6,638,059 | *15,875 | *48,433 | 7,152 | 248,630 |
| \$15,000 under \$20,000 | 38,805 | 264,035 | 97,109 | 754,601 | 620,160 | 1,660,548 | 839,893 | 9,619,074 | 94,997 | 213,855 | 8,966 | 299,613 |
| \$20,000 under \$25,000 | 43,314 | 523,858 | 107,134 | 757,095 | 705,277 | 1,829,238 | 791,161 | 9,500,713 | 457,449 | 476,546 | 8,570 | 318,001 |
| \$25,000 under \$30,000 | 53,947 | 465,527 | 96,239 | 751,330 | 591,092 | 1,484,214 | 878,578 | 10,635,569 | 778,819 | 1,628,721 | 7,330 | 298,998 |
| \$30,000 under \$40,000 | 79,523 | 721,412 | 153,137 | 1,353,249 | 1,041,828 | 2,750,993 | 1,478,151 | 17,115,883 | 1,472,686 | 5,622,938 | 12,611 | 557,784 |
| \$40,000 under \$50,000 | 68,662 | 796,733 | 145,034 | 1,164,996 | 683,701 | 1,798,418 | 1,120,690 | 12,602,443 | 1,120,690 | 7,429,594 | 9,627 | 474,466 |
| \$50,000 under \$75,000 | **145,000 | **2,402,596 | 214,441 | 1,873,216 | 1,017,148 | 2,578,409 | 1,742,101 | 21,219,005 | 1,742,101 | 17,370,899 | 20,893 | 969,614 |
| \$75,000 under \$100,000 | ** | ** | 84,747 | 730,527 | 236,826 | 683,055 | 755,989 | 10,448,691 | 755,989 | 8,870,400 | 12,005 | 684,408 |
| \$100,000 under \$200,000 | 42,823 | 1,442,259 | 76,508 | 1,206,926 | 112,917 | 354,100 | 580,841 | 9,129,738 | 580,841 | 7,760,156 | 23,296 | 1,322,884 |
| \$200,000 under \$500,000 | 9,878 | 505,635 | 26,760 | 796,569 | 15,043 | 56,406 | 175,362 | 2,946,805 | 175,362 | 2,504,751 | 12,707 | 786,254 |
| \$500,000 under \$1,000,000 | 2,062 | 128,072 | 6,297 | 328,163 | 1,276 | 5,158 | 30,221 | 536,231 | 30,221 | 455,791 | **3,737 | **239,014 |
| \$1,000,000 or more | 1,272 | 124,241 | 4,214 | 483,669 | 408 | 1,524 | 16,173 | 307,183 | 16,173 | 261,102 | ** | ** |
| Non-taxable returns, total..... | 194,179 | 1,309,812 | 376,684 | 5,297,461 | 2,039,946 | 4,115,290 | 1,540,059 | 16,807,166 | 121,424 | 540,424 | 146,962 | 5,625,533 |

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Other income | | | | Net operating loss | | Gambling earnings | | Statutory adjustments | | | | | |
|--------------------------------|-------------------|------------|-------------------|-----------|--------------------|------------|-------------------|-----------|-----------------------|------------|----------------------|-----------|------------------------|-----------|
| | Net income | | Net loss | | Number of returns | Amount | Number of returns | Amount | Total | | Primary IRA payments | | Secondary IRA payments | |
| | Number of returns | Amount | Number of returns | Amount | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (93) | (94) | (95) | (96) | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) |
| All returns, total..... | 4,490,024 | 20,955,670 | 208,336 | 4,214,590 | 503,913 | 49,749,182 | 1,125,408 | 8,229,479 | 18,424,901 | 42,646,933 | 3,970,788 | 6,207,337 | 1,663,101 | 2,420,197 |
| No adjusted gross income | 52,325 | 732,645 | 18,581 | 1,201,879 | 278,893 | 45,910,929 | 8,605 | 90,374 | 193,205 | 435,120 | 22,497 | 40,450 | 7,635 | 12,585 |
| \$1 under \$5,000 | 294,369 | 421,219 | 10,598 | 73,460 | 62,498 | 356,547 | 16,055 | 29,921 | 1,095,103 | 510,270 | 112,702 | 151,655 | 5,506 | 8,316 |
| \$5,000 under \$10,000 | 308,501 | 746,511 | 12,789 | 86,470 | 26,065 | 202,297 | 51,144 | 120,310 | 1,760,083 | 1,250,153 | 137,918 | 225,102 | 9,555 | 15,965 |
| \$10,000 under \$15,000 | 322,253 | 674,014 | 13,998 | 88,362 | 25,817 | 169,556 | 97,952 | 266,334 | 1,524,042 | 1,587,601 | 285,032 | 430,806 | 40,278 | 64,045 |
| \$15,000 under \$20,000 | 284,715 | 670,195 | 7,695 | 84,487 | 27,604 | 220,500 | 70,169 | 200,272 | 1,439,108 | 1,955,084 | 321,640 | 524,384 | 85,291 | 113,033 |
| \$20,000 under \$25,000 | 263,248 | 694,104 | 4,278 | 93,675 | 12,232 | 232,190 | 102,972 | 344,839 | 1,333,729 | 2,076,581 | 405,616 | 636,093 | 104,188 | 157,612 |
| \$25,000 under \$30,000 | 225,186 | 508,766 | 9,237 | 111,380 | 13,372 | 124,095 | 49,787 | 170,842 | 1,316,503 | 2,024,855 | 463,577 | 665,005 | 128,996 | 200,092 |
| \$30,000 under \$40,000 | 434,271 | 988,513 | 15,877 | 89,138 | 13,868 | 133,179 | 126,245 | 437,665 | 2,208,911 | 3,817,692 | 742,232 | 1,060,119 | 309,130 | 424,888 |
| \$40,000 under \$50,000 | 402,899 | 1,082,106 | 13,968 | 120,866 | 9,873 | 158,930 | 136,854 | 521,570 | 1,786,783 | 3,355,157 | 511,209 | 696,490 | 273,302 | 288,207 |
| \$50,000 under \$75,000 | 802,134 | 2,280,899 | 34,157 | 333,476 | 14,915 | 293,368 | 210,614 | 1,059,634 | 2,414,019 | 5,571,887 | 403,400 | 703,938 | 263,137 | 422,347 |
| \$75,000 under \$100,000 | 383,824 | 1,289,503 | 16,017 | 255,378 | 2,213 | 119,089 | 133,146 | 754,796 | 1,192,416 | 4,135,407 | 214,150 | 400,937 | 160,606 | 261,101 |
| \$100,000 under \$200,000 | 464,310 | 2,667,975 | 27,593 | 698,506 | 10,171 | 376,565 | 87,638 | 1,516,765 | 1,436,073 | 8,253,410 | 243,043 | 464,937 | 186,724 | 303,725 |
| \$200,000 under \$500,000 | 178,939 | 2,998,401 | 17,898 | 664,301 | 4,011 | 353,528 | 26,802 | 1,157,622 | 551,107 | 5,351,231 | 88,233 | 169,823 | 73,209 | 123,353 |
| \$500,000 under \$1,000,000 | 43,689 | 1,676,910 | **5,650 | **313,213 | 1,388 | 270,279 | 4,752 | 672,082 | 111,556 | 1,404,233 | **21,539 | **37,598 | 10,379 | 16,932 |
| \$1,000,000 or more | 29,362 | 3,523,909 | ** | ** | 992 | 828,130 | 2,675 | 886,454 | 62,263 | 918,252 | ** | ** | 5,163 | 7,996 |
| Taxable returns, total..... | 3,824,448 | 18,731,166 | 163,759 | 2,819,103 | 115,431 | 12,971,993 | 980,653 | 7,646,048 | 14,358,789 | 39,082,472 | 3,684,061 | 5,792,215 | 1,571,854 | 2,283,675 |
| No adjusted gross income | 1,804 | 140,861 | 205 | 25,743 | 3,341 | 10,095,429 | 39 | 2,771 | 2,735 | 21,592 | 207 | 403 | 211 | 310 |
| \$1 under \$5,000 | 128,294 | 139,904 | - | - | *1,257 | *3,466 | *2,470 | *3,506 | 101,858 | 66,345 | 35,053 | 47,885 | - | - |
| \$5,000 under \$10,000 | 104,220 | 222,323 | 7,797 | 10,754 | 5,112 | 65,402 | *12,977 | *30,330 | 430,726 | 459,365 | 84,113 | 143,961 | *3 | *5 |
| \$10,000 under \$15,000 | 213,654 | 388,705 | 7,148 | 64,400 | 14,508 | 67,763 | 51,591 | 157,719 | 822,786 | 939,457 | 230,111 | 348,660 | 24,224 | 38,155 |
| \$15,000 under \$20,000 | 206,467 | 423,740 | 6,837 | 72,457 | 17,287 | 78,578 | 57,713 | 165,176 | 940,612 | 1,356,086 | 278,946 | 461,278 | 57,126 | 75,804 |
| \$20,000 under \$25,000 | 220,545 | 540,427 | 3,805 | 84,976 | 9,893 | 186,560 | 81,089 | 281,967 | 1,084,428 | 1,694,952 | 379,993 | 605,538 | 92,745 | 140,741 |
| \$25,000 under \$30,000 | 217,043 | 478,647 | 8,963 | 106,161 | 10,591 | 93,039 | 49,088 | 168,221 | 1,269,416 | 1,945,211 | 461,901 | 661,789 | 124,560 | 191,435 |
| \$30,000 under \$40,000 | 433,051 | 946,492 | 14,477 | 80,456 | 12,717 | 104,563 | 125,195 | 436,679 | 2,175,334 | 3,728,032 | 737,402 | 1,055,190 | 303,128 | 417,986 |
| \$40,000 under \$50,000 | 398,844 | 1,066,361 | 13,759 | 115,940 | 8,465 | 147,846 | 135,196 | 461,050 | 1,774,258 | 3,309,010 | 509,559 | 693,196 | 271,672 | 285,552 |
| \$50,000 under \$75,000 | 801,715 | 2,254,836 | 33,669 | 328,568 | 13,952 | 244,157 | 210,447 | 1,059,342 | 2,404,579 | 5,508,033 | 401,882 | 701,151 | 262,139 | 420,643 |
| \$75,000 under \$100,000 | 383,133 | 1,286,392 | 15,995 | 255,270 | 2,001 | 108,815 | 133,146 | 754,796 | 1,191,754 | 4,133,747 | 214,136 | 400,910 | 160,604 | 261,098 |
| \$100,000 under \$200,000 | 463,911 | 2,663,223 | 27,580 | 698,090 | 10,086 | 367,207 | 87,634 | 1,516,644 | 1,435,771 | 8,250,262 | 243,022 | 464,895 | 186,714 | 303,706 |
| \$200,000 under \$500,000 | 178,781 | 2,993,088 | 17,879 | 663,392 | 3,888 | 327,678 | 26,689 | 1,128,819 | 550,824 | 5,349,254 | 88,205 | 169,772 | 73,191 | 123,324 |
| \$500,000 under \$1,000,000 | 43,658 | 1,674,450 | **5,646 | **312,894 | 1,358 | 259,817 | 4,725 | 653,196 | 111,489 | 1,403,340 | **19,532 | **37,585 | 10,377 | 16,928 |
| \$1,000,000 or more | 29,330 | 3,511,718 | ** | ** | 975 | 821,673 | 2,655 | 825,835 | 62,219 | 917,786 | ** | ** | 5,160 | 7,990 |
| Nontaxable returns, total..... | 665,575 | 2,224,504 | 44,577 | 1,395,487 | 388,483 | 36,777,190 | 144,755 | 583,430 | 4,066,112 | 3,564,462 | 286,727 | 415,123 | 91,246 | 136,522 |

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Statutory adjustments--continued | | | | | | | | | | | | | | |
|----------------------------------|----------------------------|-----------|-----------------------------------|------------|--------------------------|-----------|----------------------------|---------|-------------------|-----------|--|-----------|-------------------|----------|
| Size of adjusted gross income | Moving expenses adjustment | | Deduction for self-employment tax | | Payments to a Keogh plan | | Forfeited interest penalty | | Alimony paid | | Self-employed health insurance deduction | | Other adjustments | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) |
| All returns, total..... | 830,721 | 1,681,562 | 13,204,164 | 14,044,148 | 1,079,413 | 8,979,382 | 708,631 | 167,528 | 597,157 | 5,668,169 | 3,147,032 | 2,785,382 | 120,561 | 618,170 |
| No adjusted gross income | 9,710 | 17,486 | 141,314 | 108,019 | 1,204 | 19,449 | 11,980 | 2,468 | 9,525 | 170,619 | 52,780 | 48,047 | *1,584 | *14,417 |
| \$1 under \$5,000 | *4,974 | *10,226 | 947,298 | 207,660 | *2,155 | *3,939 | 36,019 | 5,904 | 14,589 | 39,928 | 94,448 | 48,007 | *7,750 | *34,168 |
| \$5,000 under \$10,000 | 43,406 | 70,920 | 1,556,329 | 665,045 | *4,372 | *5,899 | 62,582 | 12,144 | 15,516 | 127,447 | 166,363 | 104,784 | *5,769 | *19,776 |
| \$10,000 under \$15,000 | 54,830 | 62,326 | 1,198,149 | 735,849 | 8,348 | 14,242 | 63,242 | 20,259 | 21,775 | 93,255 | 214,821 | 147,002 | *6,090 | *16,390 |
| \$15,000 under \$20,000 | 46,906 | 87,138 | 1,042,940 | 788,647 | 29,201 | 79,313 | 59,865 | 7,793 | 34,315 | 164,322 | 223,117 | 172,795 | *9,260 | *15,935 |
| \$20,000 under \$25,000 | 59,754 | 95,330 | 835,537 | 719,153 | 17,545 | 51,192 | 81,239 | 14,804 | 24,370 | 122,147 | 243,949 | 185,867 | *7,906 | *90,217 |
| \$25,000 under \$30,000 | 54,764 | 62,576 | 797,409 | 704,244 | 25,740 | 68,532 | 40,892 | 5,480 | 32,384 | 149,116 | 218,391 | 163,162 | *6,650 | *4,343 |
| \$30,000 under \$40,000 | 106,353 | 151,633 | 1,351,869 | 1,204,448 | 65,878 | 223,612 | 85,566 | 25,237 | 68,286 | 403,788 | 367,422 | 302,053 | *8,369 | *19,153 |
| \$40,000 under \$50,000 | 105,913 | 201,012 | 1,107,706 | 1,188,668 | 86,378 | 305,848 | 82,198 | 10,697 | 67,834 | 369,313 | 290,295 | 231,757 | 20,243 | 60,472 |
| \$50,000 under \$75,000 | 152,415 | 231,534 | 1,743,310 | 2,210,123 | 188,725 | 808,367 | 94,507 | 21,456 | 111,507 | 714,477 | 414,982 | 365,575 | 21,423 | 87,252 |
| \$75,000 under \$100,000 | **172,463 | *595,091 | 850,986 | 1,388,903 | 166,871 | 981,265 | 32,472 | 11,555 | 66,958 | 496,188 | 252,549 | 259,431 | 12,720 | 58,323 |
| \$100,000 under \$200,000 | ** | ** | 1,088,064 | 2,286,461 | 299,007 | 3,139,263 | 44,092 | 24,354 | 82,685 | 1,235,481 | 353,584 | 382,813 | **11,712 | *153,291 |
| \$200,000 under \$500,000 | 17,025 | 81,501 | 415,155 | 1,246,858 | 144,636 | 2,482,340 | 10,505 | 4,010 | 34,287 | 889,675 | 185,244 | 268,900 | ** | ** |
| \$500,000 under \$1,000,000 | 1,606 | 9,552 | 82,236 | 319,931 | *39,354 | *796,121 | 2,642 | 537 | 8,114 | 356,713 | 44,243 | 66,531 | 810 | 29,416 |
| \$1,000,000 or more | 601 | 5,237 | 45,863 | 270,138 | ** | ** | 831 | 832 | 5,013 | 335,702 | 24,844 | 38,658 | 275 | 15,017 |
| Taxable returns, total..... | 765,977 | 1,543,790 | 9,523,385 | 12,107,586 | 1,063,258 | 8,892,128 | 589,522 | 143,414 | 563,701 | 5,378,698 | 2,617,480 | 2,373,273 | 106,641 | 505,578 |
| No adjusted gross income | *560 | *1,945 | 1,365 | 4,685 | 26 | 322 | 150 | 76 | 248 | 12,336 | 697 | 903 | ** | ** |
| \$1 under \$5,000 | - | - | 54,399 | 7,877 | - | - | *9,930 | *408 | *3,107 | *8,614 | *1,253 | *318 | *3,108 | *1,854 |
| \$5,000 under \$10,000 | 25,674 | 27,497 | 308,079 | 138,373 | *2,743 | *4,059 | *17,147 | *4,511 | *11,858 | *109,730 | 32,953 | 14,693 | *4,516 | *15,639 |
| \$10,000 under \$15,000 | 43,570 | 45,675 | 554,796 | 323,782 | *7,029 | *13,108 | 42,881 | 13,531 | *17,039 | *74,292 | 119,622 | 73,970 | *2,351 | *8,150 |
| \$15,000 under \$20,000 | 32,320 | 51,562 | 595,520 | 436,896 | 22,775 | 53,902 | 52,499 | 6,751 | 33,043 | 147,646 | 154,040 | 105,337 | *9,106 | *15,558 |
| \$20,000 under \$25,000 | 54,954 | 86,634 | 613,453 | 502,861 | 16,081 | 45,414 | 77,643 | 14,551 | 23,075 | 113,496 | 190,651 | 137,828 | *6,881 | *44,318 |
| \$25,000 under \$30,000 | 54,695 | 62,566 | 754,920 | 657,915 | 25,697 | 68,380 | 38,502 | 5,126 | 32,050 | 140,689 | 205,387 | 151,503 | *6,650 | *4,343 |
| \$30,000 under \$40,000 | 104,823 | 146,743 | 1,326,504 | 1,162,931 | 65,075 | 219,735 | 84,907 | 25,175 | 67,645 | 395,874 | 354,343 | 283,245 | *8,369 | *19,153 |
| \$40,000 under \$50,000 | 105,548 | 200,248 | 1,097,387 | 1,164,261 | 86,052 | 301,598 | 82,040 | 10,607 | 67,663 | 365,768 | 284,656 | 225,355 | 19,130 | 60,360 |
| \$50,000 under \$75,000 | 152,146 | 229,635 | 1,735,698 | 2,197,415 | 187,990 | 787,545 | 93,307 | 21,400 | 111,046 | 700,175 | 413,671 | 364,158 | 21,076 | 80,430 |
| \$75,000 under \$100,000 | *172,462 | *595,085 | 850,413 | 1,388,436 | 166,826 | 981,067 | 32,468 | 11,554 | 66,955 | 496,134 | 252,524 | 259,390 | 12,670 | 58,058 |
| \$100,000 under \$200,000 | ** | ** | 1,087,881 | 2,285,961 | 298,996 | 3,139,194 | 44,090 | 24,352 | 82,599 | 1,233,451 | 353,465 | 382,634 | *11,700 | *153,283 |
| \$200,000 under \$500,000 | 17,018 | 81,411 | 414,952 | 1,246,335 | 144,618 | 2,481,802 | 10,490 | 4,003 | 34,263 | 889,047 | 185,163 | 268,797 | ** | ** |
| \$500,000 under \$1,000,000 | 1,606 | 9,552 | 82,186 | 319,800 | *39,348 | *796,002 | 2,642 | 537 | 8,104 | 356,069 | 44,220 | 66,492 | 810 | 29,416 |
| \$1,000,000 or more ... | 601 | 5,237 | 45,833 | 270,070 | ** | ** | 827 | 830 | 5,007 | 335,378 | 24,835 | 38,650 | 275 | 15,017 |
| Non-taxable returns, total..... | 64,743 | 137,772 | 3,680,779 | 1,936,552 | 16,156 | 87,254 | 119,109 | 24,115 | 33,456 | 289,471 | 529,553 | 412,109 | 13,919 | 112,592 |

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Foreign housing adjustment | | Basic standard deduction | | Additional standard deduction | | Total itemized deductions | | Exemptions | | Taxable income | | Income tax before credits | |
|---------------------------------|----------------------------|--------|--------------------------|-------------|-------------------------------|------------|---------------------------|-------------|----------------------|-------------|-------------------|---------------|---------------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of exemptions | Amount | Number of returns | Amount | Number of returns | Amount |
| | (121) | (122) | (123) | (124) | (125) | (126) | (127) | (128) | (129) | (130) | (131) | (132) | (133) | (134) |
| All returns, total..... | 4,055 | 75,059 | 83,996,917 | 412,808,983 | 11,042,761 | 13,293,990 | 35,414,589 | 572,541,293 | 238,626,393 | 598,860,677 | 96,576,755 | 3,089,667,389 | 96,522,237 | 666,724,167 |
| No adjusted gross income | *147 | *1579 | - | - | - | - | - | - | - | 1,611,907 | - | - | 1,318 | 206 |
| \$1 under \$5,000 | *110 | *467 | 14,567,224 | 48,624,421 | 853,353 | 924,100 | 204,305 | 2,206,351 | 11,505,979 | 29,293,806 | 3,890,498 | 2,528,474 | 3,835,254 | 431,088 |
| \$5,000 under \$10,000 | *225 | *3071 | 13,102,931 | 61,203,911 | 1,849,211 | 2,034,455 | 495,708 | 4,686,054 | 19,029,827 | 48,473,040 | 6,677,074 | 14,087,295 | 6,677,960 | 2,152,574 |
| \$10,000 under \$15,000 | *209 | *3427 | 12,331,099 | 61,907,212 | 2,195,271 | 2,624,441 | 889,415 | 8,827,240 | 22,983,045 | 58,566,841 | 9,656,696 | 44,218,109 | 9,657,470 | 6,663,041 |
| \$15,000 under \$20,000 | *307 | *1724 | 10,352,879 | 52,954,227 | 1,638,312 | 2,016,204 | 1,245,013 | 13,016,773 | 21,623,880 | 55,099,462 | 10,742,482 | 82,688,941 | 10,742,481 | 12,443,197 |
| \$20,000 under \$25,000 | *287 | *4166 | 8,179,878 | 42,677,981 | 1,053,287 | 1,342,515 | 1,545,702 | 15,211,056 | 19,174,445 | 48,865,990 | 9,437,082 | 110,948,882 | 9,437,267 | 16,658,611 |
| \$25,000 under \$30,000 | *181 | *2306 | 6,215,800 | 32,932,786 | 691,293 | 856,527 | 1,842,743 | 19,048,138 | 16,310,630 | 41,571,791 | 7,953,525 | 128,039,293 | 7,954,192 | 19,258,823 |
| \$30,000 under \$40,000 | *247 | *2764 | 8,274,448 | 46,299,634 | 945,744 | 1,160,209 | 4,274,985 | 45,009,898 | 28,000,053 | 71,356,382 | 12,481,128 | 273,188,362 | 12,481,128 | 42,849,395 |
| \$40,000 under \$50,000 | *275 | *2694 | 4,963,225 | 29,285,544 | 609,777 | 744,211 | 4,566,118 | 53,059,428 | 23,590,573 | 60,128,812 | 9,506,924 | 284,066,359 | 9,506,924 | 46,667,664 |
| \$50,000 under \$75,000 | 553 | 6,819 | 4,529,846 | 28,247,665 | 783,989 | 1,024,568 | 9,792,906 | 131,283,539 | 40,014,008 | 102,003,173 | 14,303,231 | 609,539,154 | 14,300,120 | 105,784,298 |
| \$75,000 unde: \$100,000 | 362 | 4,607 | 898,192 | 5,646,057 | 265,892 | 350,033 | 4,903,217 | 84,321,964 | 16,871,214 | 43,005,030 | 5,797,564 | 365,077,448 | 5,797,564 | 73,817,638 |
| \$100,000 under \$200,000 | 567 | 9,155 | 377,320 | 2,388,738 | 125,776 | 176,532 | 4,235,193 | 99,815,487 | 13,429,187 | 33,682,208 | 4,609,154 | 467,738,769 | 4,609,154 | 110,365,204 |
| \$200,000 under \$500,000 | 352 | 16,707 | 75,553 | 462,665 | 24,763 | 32,446 | 1,123,077 | 47,603,808 | 3,553,669 | 2,712,612 | 1,197,118 | 296,724,135 | 1,197,120 | 87,904,336 |
| \$500,000 under \$1,000,000 | 162 | 10,518 | *28,522 | *178,143 | *6,095 | *7,749 | 194,077 | 15,914,229 | 616,734 | 0 | 213,522 | 128,864,381 | 213,523 | 43,758,411 |
| \$1,000,000 or more..... | 75 | 5,057 | - | - | - | - | 102,129 | 32,537,330 | 311,245 | 0 | 110,758 | 281,957,786 | 110,762 | 97,969,684 |
| Taxable returns, total..... | 3,128 | 62,105 | 57,565,480 | 282,333,438 | 8,361,227 | 10,097,342 | 33,329,940 | 537,679,516 | 179,658,326 | 448,644,008 | 90,900,468 | 3,071,311,050 | 90,914,105 | 663,952,405 |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | 12,694 | - | - | 1,237 | 198 |
| \$1 under \$5,000 | - | - | 3,824,849 | 8,441,648 | *11,806 | *11,806 | 12,346 | 23,520 | 6,696 | 17,074 | 3,832,387 | 2,525,684 | 3,834,023 | 430,689 |
| \$5,000 under \$10,000 | *106 | *897 | 6,073,251 | 23,750,541 | 712,944 | 716,854 | 130,083 | 644,752 | 4,056,157 | 10,329,572 | 6,197,715 | 13,827,445 | 6,203,266 | 2,113,131 |
| \$10,000 under \$15,000 | *11 | *133 | 7,581,273 | 32,722,979 | 1,543,334 | 1,714,612 | 429,937 | 2,790,094 | 8,756,539 | 22,314,495 | 8,009,475 | 41,238,169 | 8,012,343 | 6,215,459 |
| \$15,000 under \$20,000 | *248 | *1354 | 7,469,934 | 35,216,929 | 1,599,014 | 1,975,653 | 782,496 | 6,138,982 | 11,142,259 | 28,393,839 | 8,264,773 | 72,975,438 | 8,264,773 | 10,985,847 |
| \$20,000 under \$25,000 | *247 | *3571 | 7,292,026 | 37,013,009 | 1,042,247 | 1,327,682 | 1,217,906 | 10,282,399 | 14,197,715 | 36,178,012 | 8,509,443 | 106,362,851 | 8,509,878 | 15,970,381 |
| \$25,000 under \$30,000 | *102 | *1465 | 6,186,907 | 32,745,172 | 690,147 | 855,382 | 1,716,981 | 15,650,508 | 15,660,831 | 39,915,222 | 7,905,074 | 127,805,567 | 7,906,973 | 19,223,749 |
| \$30,000 under \$40,000 | *188 | *2000 | 8,270,269 | 46,272,012 | 945,548 | 1,159,973 | 4,193,786 | 42,531,910 | 27,649,650 | 70,463,471 | 12,463,994 | 273,024,089 | 12,463,994 | 42,824,744 |
| \$40,000 under \$50,000 | *256 | *2065 | 4,958,005 | 29,250,750 | 609,685 | 744,064 | 4,529,259 | 51,300,607 | 23,461,933 | 59,800,802 | 9,494,274 | 283,839,225 | 9,494,274 | 46,633,474 |
| \$50,000 under \$75,000 | 502 | 5,482 | 4,529,610 | 28,246,122 | 783,989 | 1,024,568 | 9,766,967 | 129,761,581 | 39,951,153 | 101,843,104 | 14,295,843 | 609,440,260 | 14,295,850 | 105,765,890 |
| \$75,000 under \$100,000 | 323 | 4,002 | 898,062 | 5,645,320 | 265,882 | 350,025 | 4,899,321 | 83,985,070 | 16,858,840 | 42,973,648 | 5,797,323 | 365,062,691 | 5,797,323 | 73,814,541 |
| \$100,000 under \$200,000 | 557 | 8,855 | 377,265 | 2,388,398 | 125,776 | 176,532 | 4,232,574 | 99,435,195 | 13,424,768 | 33,671,201 | 4,608,970 | 467,726,158 | 4,608,970 | 110,362,290 |
| \$200,000 under \$500,000 | 352 | 16,707 | 75,514 | 462,446 | 24,761 | 32,444 | 1,122,336 | 47,316,458 | 3,551,747 | 2,711,272 | 1,196,961 | 296,697,309 | 1,196,961 | 87,896,662 |
| \$500,000 under \$1,000,000 | 162 | 10,518 | *28,515 | *178,110 | *6,094 | *7,748 | 193,919 | 15,775,154 | 616,338 | 0 | 213,496 | 128,853,200 | 213,496 | 43,754,662 |
| \$1,000,000 or more..... | 75 | 5,057 | - | - | - | - | 102,030 | 32,043,286 | 311,007 | 0 | 110,740 | 281,932,966 | 110,743 | 97,960,688 |
| Non-taxable returns, total..... | 927 | 12,954 | 26,431,437 | 130,475,545 | 2,681,535 | 3,196,648 | 2,084,649 | 34,861,778 | 58,968,067 | 150,216,669 | 5,676,287 | 18,356,338 | 5,608,132 | 2,771,763 |

* Estimate should be used with caution due to the small number of sample returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income
(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income (Coefficient of variation for number of returns and amount (percent)) | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Taxable interest | | Tax-exempt interest | | Dividends | | State income tax refunds | |
|--|-------------------------|--|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|--------------------------|-------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| All returns, total..... | 0.04 | 0.16 | 0.18 | 0.28 | 0.39 | 1.18 | 1.76 | 2.06 | 0.73 | 1.31 | 0.95 | 1.47 |
| No adjusted gross income | 2 15 | 1 24 | 4 11 | 3 84 | 3 14 | 2 79 | 11 74 | 12 45 | 4 79 | 5 15 | 9 82 | 8 65 |
| \$1 under \$5,000 | 1 36 | 1 59 | 1 58 | 1 81 | 2 52 | 4 72 | 13 33 | 23 47 | 3 61 | 5 35 | 14 71 | 25 09 |
| \$5,000 under \$10,000 | 1 41 | 1 44 | 1 67 | 1 77 | 2 43 | 4 47 | 12 19 | 28 29 | 3 89 | 6 18 | 10 72 | 17 37 |
| \$10,000 under \$15,000 | 1 42 | 1 43 | 1 66 | 1 75 | 2 21 | 4 40 | 10 67 | 22 89 | 3 65 | 6 17 | 8 01 | 11 82 |
| \$15,000 under \$20,000 | 1 52 | 1 53 | 1 73 | 1 83 | 2 24 | 4 86 | 9 87 | 18 45 | 3 68 | 6 77 | 6 81 | 9 17 |
| \$20,000 under \$25,000 | 1 69 | 1 69 | 1 85 | 1 95 | 2 40 | 5 75 | 10 98 | 14 50 | 4 00 | 7 35 | 5 75 | 7 32 |
| \$25,000 under \$30,000 | 1 85 | 1 85 | 2 01 | 2 11 | 2 46 | 6 28 | 10 17 | 17 76 | 4 01 | 8 33 | 5 15 | 10 34 |
| \$30,000 under \$40,000 | 1 30 | 1 29 | 1 40 | 1 47 | 1 67 | 4 89 | 7 34 | 15 06 | 2 84 | 6 15 | 3 26 | 4 64 |
| \$40,000 under \$50,000 | 1 37 | 1 38 | 1 46 | 1 55 | 1 68 | 5 27 | 6 82 | 14 11 | 2 89 | 6 99 | 3 07 | 4 32 |
| \$50,000 under \$75,000 | 1 09 | 1 09 | 1 17 | 1 25 | 1 24 | 4 35 | 4 71 | 8 86 | 2 02 | 4 98 | 2 04 | 4 41 |
| \$75,000 under \$100,000 | 1 57 | 1 58 | 1 70 | 1 84 | 1 67 | 5 62 | 5 76 | 9 20 | 2 52 | 6 10 | 2 80 | 3 98 |
| \$100,000 under \$200,000 | 1 55 | 1 39 | 1 71 | 1 77 | 1 59 | 4 27 | 3 37 | 4 96 | 1 93 | 4 11 | 2 61 | 3 35 |
| \$200,000 under \$500,000 | 1 43 | 1 22 | 1 63 | 1 72 | 1 45 | 2 85 | 2 36 | 3 40 | 1 59 | 3 61 | 2 31 | 5 86 |
| \$500,000 under \$1,000,000 | 1 22 | 1 23 | 1 44 | 1 62 | 1 23 | 2 57 | 1 93 | 3 04 | 1 32 | 3 32 | 1 91 | 3 75 |
| \$1,000,000 or more | 0 57 | 0 27 | 0 67 | 0 68 | 0 57 | 0 65 | 0 77 | 1 00 | 0 60 | 0 96 | 0 92 | 1 05 |
| Taxable returns, total..... | 0.26 | 0.18 | 0.33 | 0.30 | 0.43 | 1.26 | 1.81 | 2.12 | 0.77 | 1.36 | 0.97 | 1.51 |
| No adjusted gross income | 17 10 | 1 30 | 19 20 | 12 46 | 16 06 | 2 90 | 29 52 | 27 90 | 17 79 | 10 55 | 17 08 | 14 02 |
| \$1 under \$5,000 | 3 00 | 3 45 | 3 78 | 4 33 | 3 59 | 6 45 | 17 85 | 30 17 | 4 59 | 6 61 | 63 49 | 75 40 |
| \$5,000 under \$10,000 | 2 33 | 2 36 | 2 63 | 2 77 | 3 64 | 6 90 | 18 20 | 41 49 | 5 58 | 8 76 | 18 67 | 30 80 |
| \$10,000 under \$15,000 | 1 97 | 1 98 | 2 31 | 2 45 | 2 79 | 5 28 | 12 57 | 33 18 | 4 39 | 7 43 | 11 85 | 19 16 |
| \$15,000 under \$20,000 | 1 89 | 1 90 | 2 22 | 2 36 | 2 53 | 5 14 | 10 33 | 20 10 | 3 98 | 7 05 | 8 16 | 11 11 |
| \$20,000 under \$25,000 | 1 84 | 1 84 | 2 03 | 2 13 | 2 54 | 5 91 | 11 39 | 16 06 | 4 16 | 7 74 | 6 37 | 8 24 |
| \$25,000 under \$30,000 | 1 88 | 1 88 | 2 03 | 2 13 | 2 49 | 6 37 | 10 27 | 18 22 | 4 07 | 8 49 | 5 32 | 10 92 |
| \$30,000 under \$40,000 | 1 31 | 1 30 | 1 41 | 1 48 | 1 68 | 4 95 | 7 51 | 16 04 | 2 87 | 6 25 | 3 29 | 4 69 |
| \$40,000 under \$50,000 | 1 38 | 1 38 | 1 47 | 1 55 | 1 69 | 5 31 | 6 89 | 14 43 | 2 91 | 6 97 | 3 08 | 4 34 |
| \$50,000 under \$75,000 | 1 09 | 1 10 | 1 17 | 1 25 | 1 24 | 4 38 | 4 73 | 9 01 | 2 02 | 5 01 | 2 04 | 4 44 |
| \$75,000 under \$100,000 | 1 57 | 1 58 | 1 70 | 1 85 | 1 68 | 5 65 | 5 77 | 9 25 | 2 52 | 6 11 | 2 80 | 3 99 |
| \$100,000 under \$200,000 | 1 55 | 1 39 | 1 71 | 1 77 | 1 59 | 4 28 | 3 37 | 5 00 | 1 93 | 4 13 | 2 61 | 3 36 |
| \$200,000 under \$500,000 | 1 43 | 1 22 | 1 63 | 1 72 | 1 45 | 2 87 | 2 36 | 3 41 | 1 59 | 3 63 | 2 31 | 5 87 |
| \$500,000 under \$1,000,000 | 1 22 | 1 23 | 1 44 | 1 62 | 1 23 | 2 60 | 1 93 | 3 04 | 1 32 | 3 33 | 1 91 | 3 77 |
| \$1,000,000 or more | 0 57 | 0 27 | 0 67 | 0 68 | 0 57 | 0 65 | 0 77 | 1 01 | 0 60 | 0 96 | 0 92 | 1 06 |
| Non taxable returns, total..... | 0.80 | 1.31 | 0.96 | 1.17 | 1.60 | 3.04 | 7.74 | 9.07 | 2.71 | 4.87 | 4.89 | 5.68 |

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Alimony received | | Business or profession | | | Capital gain distributions reported on Form 1040 | | | Sales of capital assets reported on Schedule D | | | |
|---------------------------------------|---------------------------|----------------|---------------------------|----------------|---------------------------|--|---------------------------|----------------|--|----------------|---------------------------|----------------|
| | | | | | | | | | Taxable net gain | | Taxable net loss | |
| | Number of returns (13) | Amount (14) | Number of returns (15) | Amount (16) | Number of returns (17) | Net loss Amount (18) | Number of returns (19) | Amount (20) | Number of returns (21) | Amount (22) | Number of returns (23) | Amount (24) |
| All returns, total..... | 5.77 | 7.89 | 0.60 | 1.13 | 1.74 | 2.26 | 2.08 | 5.44 | 1.08 | 0.83 | 1.88 | 2.02 |
| No adjusted gross income..... | 39 74 | 52 56 | 7 16 | 6 82 | 4 02 | 5 10 | 18 74 | 26 13 | 6 31 | 3 23 | 5 92 | 6 31 |
| \$1 under \$5,000..... | 29 54 | 36 58 | 3 77 | 4 96 | 9 02 | 14 48 | 6 43 | 9 33 | 5 08 | 8 50 | 8 05 | 8 50 |
| \$5,000 under \$10,000..... | 19 63 | 22 88 | 3 03 | 3 72 | 8 49 | 11 11 | 10 52 | 17 48 | 5 35 | 7 03 | 8 24 | 8 28 |
| \$10,000 under \$15,000..... | 15 05 | 17 07 | 3 55 | 4 58 | 8 50 | 11 32 | 9 15 | 14 26 | 5 44 | 6 88 | 7 91 | 8 58 |
| \$15,000 under \$20,000..... | 15 43 | 17 67 | 3 81 | 4 99 | 7 91 | 10 09 | 9 07 | 17 02 | 5 17 | 7 18 | 8 57 | 9 37 |
| \$20,000 under \$25,000..... | 18 33 | 21 69 | 4 17 | 5 59 | 7 81 | 11 01 | 10 31 | 19 39 | 5 51 | 7 82 | 8 58 | 9 75 |
| \$25,000 under \$30,000..... | 18 03 | 21 09 | 4 38 | 6 08 | 9 14 | 11 80 | 10 21 | 20 75 | 5 92 | 8 35 | 9 09 | 10 08 |
| \$30,000 under \$40,000..... | 15 00 | 20 62 | 3 20 | 4 86 | 6 48 | 8 75 | 6 62 | 12 01 | 4 25 | 5 74 | 6 82 | 7 49 |
| \$40,000 under \$50,000..... | 22 18 | 24 60 | 3 58 | 5 48 | 6 50 | 9 38 | 6 43 | 17 87 | 4 26 | 5 89 | 6 91 | 8 04 |
| \$50,000 under \$75,000..... | 20 47 | 25 30 | 2 90 | 4 21 | 4 92 | 6 84 | 4 82 | 14 45 | 3 02 | 4 07 | 5 16 | 5 83 |
| \$75,000 under \$100,000..... | 34 19 | 36 91 | 4 20 | 5 41 | 7 92 | 11 24 | 6 65 | 17 54 | 3 72 | 4 93 | 6 72 | 7 49 |
| \$100,000 under \$200,000..... | 29 32 | 32 87 | 3 03 | 3 18 | 7 03 | 7 60 | 5 98 | 17 96 | 2 50 | 2 93 | 4 77 | 4 94 |
| \$200,000 under \$500,000..... | 33 32 | 56 83 | 2 91 | 3 13 | 6 58 | 7 89 | 7 67 | 24 83 | 1 96 | 3 37 | 3 83 | 4 02 |
| \$500,000 under \$1,000,000..... | 34 71 | 42 84 | 2 93 | 4 25 | 8 97 | 7 95 | -- | -- | 1 61 | 4 69 | 3 42 | 3 57 |
| \$1,000,000 or more..... | 16 01 | 32 54 | 1 69 | 2 51 | 2 72 | 1 94 | -- | -- | 0 69 | 0 43 | 1 98 | 2 02 |
| Taxable returns, total..... | 6.54 | 8.55 | 0.91 | 1.28 | 2.05 | 2.72 | 2.17 | 5.63 | 1.13 | 0.85 | 2.13 | 2.34 |
| No adjusted gross income..... | 61 89 | 30 33 | 24 00 | 13 69 | 35 10 | 21 13 | 93 89 | 82 30 | 19 64 | 2 81 | 34 79 | 35 55 |
| \$1 under \$5,000..... | - | - | 18 09 | 26 94 | 55 85 | 74 10 | 7 05 | 9 89 | 6 36 | 7 64 | 24 74 | 30 55 |
| \$5,000 under \$10,000..... | 35 32 | 37 26 | 7 28 | 9 02 | 16 47 | 20 71 | 14 52 | 23 66 | 7 36 | 8 52 | 13 81 | 14 69 |
| \$10,000 under \$15,000..... | 20 44 | 22 37 | 5 60 | 7 55 | 11 85 | 15 60 | 11 27 | 17 15 | 6 52 | 8 16 | 10 63 | 12 08 |
| \$15,000 under \$20,000..... | 17 02 | 19 54 | 5 11 | 6 88 | 9 58 | 12 26 | 9 80 | 18 08 | 5 51 | 7 63 | 10 25 | 11 39 |
| \$20,000 under \$25,000..... | 18 94 | 22 39 | 4 94 | 6 82 | 8 61 | 11 89 | 10 65 | 19 68 | 5 78 | 8 08 | 9 17 | 10 42 |
| \$25,000 under \$30,000..... | 18 03 | 21 09 | 4 53 | 6 34 | 9 33 | 12 25 | 10 28 | 20 84 | 6 02 | 8 36 | 9 27 | 10 32 |
| \$30,000 under \$40,000..... | 15 00 | 20 62 | 3 24 | 4 98 | 6 52 | 8 88 | 6 63 | 12 01 | 4 31 | 5 87 | 6 97 | 7 72 |
| \$40,000 under \$50,000..... | 22 18 | 24 60 | 3 60 | 5 53 | 6 53 | 9 44 | 6 45 | 17 90 | 4 29 | 5 95 | 6 99 | 8 17 |
| \$50,000 under \$75,000..... | 20 47 | 25 30 | 2 91 | 4 24 | 4 92 | 6 86 | 4 83 | 14 46 | 3 03 | 4 11 | 5 19 | 5 88 |
| \$75,000 under \$100,000..... | 34 19 | 36 91 | 4 20 | 5 41 | 7 92 | 11 30 | 6 65 | 17 54 | 3 72 | 4 94 | 6 73 | 7 51 |
| \$100,000 under \$200,000..... | 30 24 | 34 77 | 3 04 | 3 18 | 7 04 | 7 64 | 5 98 | 17 96 | 2 50 | 2 94 | 4 77 | 4 95 |
| \$200,000 under \$500,000..... | 33 36 | 56 90 | 2 91 | 3 13 | 6 59 | 7 95 | 7 67 | 24 83 | 1 96 | 3 38 | 3 83 | 4 03 |
| \$500,000 under \$1,000,000..... | 34 71 | 42 84 | 2 93 | 4 25 | 8 98 | 8 02 | -- | -- | 1 61 | 4 70 | 3 42 | 3 58 |
| \$1,000,000 or more..... | 16 01 | 32 54 | 1 69 | 2 52 | 2 72 | 2 06 | -- | -- | 0 69 | 0 44 | 1 98 | 2 03 |
| Nontaxable returns, total..... | 12.34 | 17.12 | 1.61 | 2.43 | 3.43 | 4.15 | 7.65 | 12.45 | 3.88 | 3.70 | 3.95 | 3.93 |

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Sales of capital assets reported on Schedule D--continued | | | | | | | | | | | |
|---------------------------------------|---|-------------|-------------------------|-------------|---------------------------|-------------|---|--------------|---|--------------|------------------------|-------------|
| | Short-term capital gain | | Short-term capital loss | | Short-term loss carryover | | Short-term gain from other forms (2119, 4797, etc.) | | Short-term loss from other forms (4684, 6781, and 8824) | | Long-term capital gain | |
| | Number of returns (25) | Amount (26) | Number of returns (27) | Amount (28) | Number of returns (29) | Amount (30) | Number of returns (31) | Amount (32) | Number of returns (33) | Amount (34) | Number of returns (35) | Amount (36) |
| All returns, total..... | 1.63 | 1.54 | 1.80 | 1.63 | 3.86 | 2.63 | 8.96 | 7.51 | 10.08 | 6.99 | 1.00 | 0.81 |
| No adjusted gross income | 9 03 | 7 98 | 7 41 | 4 93 | 9 59 | 6 24 | 34 50 | 16 89 | 35 65 | 27 22 | 5 26 | 2 73 |
| \$1 under \$5,000 | 7 91 | 17 64 | 9 76 | 15 79 | 17 74 | 19 11 | 96 91 | 96 07 | 61 39 | 93 15 | 4 78 | 9 56 |
| \$5,000 under \$10,000 | 8 90 | 15 19 | 9 92 | 14 28 | 15 36 | 18 22 | 59 13 | 91 85 | 42 74 | 52 97 | 5 01 | 7 50 |
| \$10,000 under \$15,000 | 8 96 | 15 19 | 10 46 | 14 82 | 20 76 | 20 98 | 38 65 | 55 25 | 65 19 | 68 61 | 5 16 | 7 35 |
| \$15,000 under \$20,000 | 8 74 | 20 16 | 10 73 | 14 13 | 25 90 | 18 47 | 33 75 | 67 61 | 68 76 | 61 35 | 5 01 | 7 02 |
| \$20,000 under \$25,000 | 8 76 | 16 48 | 9 80 | 13 54 | 19 23 | 16 75 | ** | ** | 48 25 | 48 96 | 5 28 | 7 25 |
| \$25,000 under \$30,000 | 9 41 | 18 85 | 10 03 | 14 36 | 24 08 | 23 31 | ** | ** | 64 32 | 86 78 | 5 60 | 7 80 |
| \$30,000 under \$40,000 | 6 91 | 11 56 | 7 74 | 6 36 | 17 35 | 6 24 | 37 98 | 55 86 | 53 90 | 55 36 | 4 08 | 5 50 |
| \$40,000 under \$50,000 | 6 62 | 11 00 | 7 39 | 11 00 | 17 84 | 16 87 | 42 56 | 55 60 | 58 91 | 39 34 | 4 04 | 5 72 |
| \$50,000 under \$75,000 | 4 54 | 7 37 | 5 14 | 6 07 | 10 92 | 10 39 | 20 81 | 32 12 | 31 50 | 53 67 | 2 90 | 3 88 |
| \$75,000 under \$100,000 | 5 56 | 8 54 | 6 37 | 8 16 | 14 84 | 12 45 | ** | ** | ** | ** | 3 53 | 4 72 |
| \$100,000 under \$200,000 | 3 37 | 4 75 | 3 76 | 4 86 | 8 83 | 8 49 | 19 97 | 33 12 | 25 22 | 28 96 | 2 34 | 2 82 |
| \$200,000 under \$500,000 | 2 42 | 4 04 | 2 56 | 3 89 | 6 04 | 6 93 | 13 75 | 27 96 | 16 70 | 18 90 | 1 78 | 3 23 |
| \$500,000 under \$1,000,000 | 1 71 | 4 04 | 2 08 | 3 37 | 4 75 | 6 12 | 9 47 | 22 13 | 9 58 | 19 33 | 1 43 | 4 62 |
| \$1,000,000 or more | 0 77 | 0 94 | 0 82 | 1 10 | 2 25 | 2 40 | 3 27 | 4 91 | 2 64 | 2 84 | 0 62 | 0 44 |
| Taxable returns, total..... | 1.71 | 1.59 | 1.92 | 1.84 | 4.49 | 3.12 | 9.56 | 7.64 | 10.76 | 7.67 | 1.06 | 0.84 |
| No adjusted gross income | 23 76 | 6 03 | 27 39 | 6 57 | 43 28 | 7 16 | 25 40 | 5 31 | 16 70 | 24 31 | 17 27 | 2 87 |
| \$1 under \$5,000 | 10 14 | 28 01 | 16 80 | 55 84 | 53 80 | 96 77 | - | - | 99 88 | 82 53 | 6 48 | 8 13 |
| \$5,000 under \$10,000 | 12 01 | 22 94 | 14 82 | 29 76 | 32 96 | 43 08 | 99 95 | 97 96 | 99 95 | 99 95 | 7 02 | 8 70 |
| \$10,000 under \$15,000 | 10 96 | 19 33 | 12 77 | 23 10 | 30 94 | 32 19 | 45 24 | 58 33 | 66 48 | 90 59 | 6 31 | 8 00 |
| \$15,000 under \$20,000 | 9 70 | 25 31 | 12 68 | 19 24 | 35 12 | 26 29 | 39 19 | 90 94 | 66 50 | 75 99 | 5 38 | 7 73 |
| \$20,000 under \$25,000 | 9 13 | 15 19 | 10 42 | 15 37 | 21 12 | 20 03 | ** | ** | 57 76 | 63 81 | 5 55 | 7 72 |
| \$25,000 under \$30,000 | 9 77 | 20 48 | 10 26 | 15 70 | 24 73 | 25 84 | ** | ** | 64 32 | 86 78 | 5 68 | 7 80 |
| \$30,000 under \$40,000 | 7 05 | 12 34 | 7 91 | 6 62 | 17 98 | 6 39 | 38 24 | 57 65 | 66 29 | 67 80 | 4 15 | 5 67 |
| \$40,000 under \$50,000 | 6 69 | 11 32 | 7 48 | 11 79 | 18 52 | 18 58 | 46 20 | 58 41 | 58 99 | 41 61 | 4 08 | 5 82 |
| \$50,000 under \$75,000 | 4 56 | 7 53 | 5 17 | 6 17 | 11 03 | 10 68 | 20 85 | 32 44 | 31 51 | 53 72 | 2 91 | 3 93 |
| \$75,000 under \$100,000 | 5 56 | 8 63 | 6 38 | 8 36 | 14 91 | 12 75 | ** | ** | ** | ** | 3 54 | 4 75 |
| \$100,000 under \$200,000 | 3 38 | 4 79 | 3 76 | 4 91 | 8 85 | 8 58 | 19 99 | 34 05 | 25 24 | 29 56 | 2 34 | 2 83 |
| \$200,000 under \$500,000 | 2 42 | 4 08 | 2 56 | 3 96 | 6 06 | 7 05 | 13 77 | 28 05 | 16 74 | 20 04 | 1 78 | 3 24 |
| \$500,000 under \$1,000,000 | 1 71 | 4 06 | 2 08 | 3 42 | 4 76 | 6 21 | 9 48 | 22 17 | 9 59 | 19 69 | 1 43 | 4 64 |
| \$1,000,000 or more | 0 78 | 0 95 | 0 82 | 1 19 | 2 26 | 2 61 | 3 28 | 4 92 | 2 65 | 3 06 | 0 62 | 0 44 |
| Nontaxable returns, total..... | 5.63 | 6.41 | 5.24 | 4.05 | 7.32 | 5.34 | 25.01 | 34.71 | 27.07 | 17.04 | 3.35 | 3.11 |

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Sales of capital assets reported on Schedule D--continued | | | | | | | | | | Schedule D gain subject to 28 percent tax rate | |
|---------------------------------------|---|-------------|--------------------------|-------------|--|-------------|--|--------------|-------------------|-------------|--|--------|
| | Long-term capital loss | | Long-term loss carryover | | Long-term gain from other forms (2119, 4797, etc.) | | Long-term loss from other forms (4684, 6781, and 8824) | | | | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | | |
| All returns, total..... | 1.47 | 1.32 | 2.66 | 1.91 | 2.04 | 2.37 | 10.48 | 6.91 | 1.65 | 1.03 | | |
| No adjusted gross income | 5.97 | 2.70 | 7.86 | 3.66 | 7.92 | 4.29 | 37.63 | 27.07 | - | - | | |
| \$1 under \$5,000 | 7.33 | 11.25 | 11.52 | 14.63 | 14.38 | 23.82 | 50.04 | 96.07 | - | - | | |
| \$5,000 under \$10,000 | 7.50 | 7.64 | 11.90 | 8.34 | 11.39 | 15.49 | 48.54 | 52.22 | - | - | | |
| \$10,000 under \$15,000 | 7.28 | 9.29 | 11.56 | 12.09 | 9.71 | 13.99 | 54.63 | 59.79 | - | - | | |
| \$15,000 under \$20,000 | 7.33 | 8.71 | 11.41 | 11.13 | 8.83 | 12.85 | 70.22 | 53.57 | - | - | | |
| \$20,000 under \$25,000 | 7.33 | 9.48 | 12.92 | 11.33 | 9.66 | 15.07 | 57.33 | 55.72 | - | - | | |
| \$25,000 under \$30,000 | 8.08 | 9.70 | 13.68 | 12.13 | 10.23 | 14.52 | 50.88 | 83.20 | - | - | | |
| \$30,000 under \$40,000 | 5.91 | 7.15 | 10.78 | 10.34 | 7.56 | 10.37 | 49.72 | 51.80 | - | - | | |
| \$40,000 under \$50,000 | 6.03 | 7.25 | 11.40 | 10.63 | 7.85 | 10.49 | 52.22 | 36.94 | - | - | | |
| \$50,000 under \$75,000 | 4.17 | 5.32 | 7.86 | 7.09 | 5.78 | 7.85 | ** | ** | 14.89 | 21.47 | | |
| \$75,000 under \$100,000 | 5.17 | 6.80 | 10.03 | 9.06 | 7.26 | 10.13 | ** | ** | 9.16 | 11.46 | | |
| \$100,000 under \$200,000 | 3.28 | 4.33 | 6.15 | 6.40 | 4.40 | 5.75 | 19.46 | 27.65 | 2.52 | 3.52 | | |
| \$200,000 under \$500,000 | 2.41 | 3.62 | 4.67 | 5.29 | 3.55 | 8.66 | 18.71 | 19.17 | 1.99 | 3.66 | | |
| \$500,000 under \$1,000,000 | 1.79 | 3.45 | 3.85 | 5.63 | 3.10 | 14.06 | 10.54 | 14.07 | 1.64 | 5.33 | | |
| \$1,000,000 or more..... | 0.82 | 0.97 | 1.90 | 2.00 | 1.14 | 1.08 | 2.78 | 3.03 | 0.71 | 0.47 | | |
| Taxable returns, total..... | 1.60 | 1.64 | 3.07 | 2.45 | 2.18 | 2.51 | 11.30 | 7.11 | 1.65 | 1.03 | | |
| No adjusted gross income | 24.11 | 3.59 | 33.86 | 4.53 | 24.55 | 2.75 | 18.29 | 26.89 | - | - | | |
| \$1 under \$5,000 | 14.05 | 40.54 | 38.57 | 66.80 | 37.71 | 47.77 | 99.88 | 82.52 | - | - | | |
| \$5,000 under \$10,000 | 11.97 | 12.52 | 22.76 | 14.01 | 20.43 | 23.48 | 78.73 | 97.00 | - | - | | |
| \$10,000 under \$15,000 | 9.47 | 13.04 | 16.04 | 17.12 | 13.16 | 16.64 | 55.36 | 73.67 | - | - | | |
| \$15,000 under \$20,000 | 8.29 | 10.62 | 13.94 | 13.41 | 9.74 | 15.00 | 71.51 | 82.56 | - | - | | |
| \$20,000 under \$25,000 | 7.78 | 10.65 | 13.93 | 13.08 | 10.01 | 15.62 | 70.69 | 78.36 | - | - | | |
| \$25,000 under \$30,000 | 8.24 | 10.05 | 14.16 | 12.50 | 10.37 | 14.21 | 50.88 | 83.20 | - | - | | |
| \$30,000 under \$40,000 | 6.05 | 7.91 | 11.20 | 11.12 | 7.73 | 10.92 | 62.51 | 72.87 | - | - | | |
| \$40,000 under \$50,000 | 6.08 | 8.07 | 11.66 | 11.11 | 7.91 | 10.61 | 52.28 | 38.74 | - | - | | |
| \$50,000 under \$75,000 | 4.19 | 5.55 | 7.94 | 7.53 | 5.81 | 8.04 | ** | ** | 14.89 | 21.47 | | |
| \$75,000 under \$100,000 | 5.18 | 6.92 | 10.05 | 9.19 | 7.27 | 10.23 | ** | ** | 9.16 | 11.46 | | |
| \$100,000 under \$200,000 | 3.28 | 4.37 | 6.16 | 6.46 | 4.40 | 5.78 | 19.48 | 28.44 | 2.52 | 3.52 | | |
| \$200,000 under \$500,000 | 2.41 | 3.66 | 4.68 | 5.35 | 3.55 | 8.69 | 18.76 | 20.60 | 1.99 | 3.66 | | |
| \$500,000 under \$1,000,000 | 1.79 | 3.49 | 3.86 | 5.70 | 3.10 | 14.10 | 10.57 | 14.42 | 1.64 | 5.33 | | |
| \$1,000,000 or more | 0.82 | 1.04 | 1.90 | 2.28 | 1.14 | 1.08 | 2.79 | 3.24 | 0.71 | 0.47 | | |
| Nontaxable returns, total..... | 3.94 | 2.57 | 5.33 | 3.37 | 5.86 | 5.18 | 26.79 | 19.95 | 12.69 | 2.96 | | |

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Sales of property other than capital assets | | | | Total taxable IRA distributions | | Total | | Pensions and annuities | |
|---------------------------------------|---|-------------|-------------------|-------------|---------------------------------|-------------|-------------------|-------------|------------------------|-------------|
| | Net gain | | Net loss | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | | | | | | |
| | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| All returns, total..... | 3.50 | 4.57 | 3.48 | 4.52 | 1.84 | 3.06 | 0.89 | 1.47 | 0.93 | 1.36 |
| No adjusted gross income | 10.36 | 7.40 | 9.30 | 8.12 | 16.76 | 20.92 | 8.13 | 11.45 | 8.52 | 10.01 |
| \$1 under \$5,000 | 28.75 | 30.56 | 19.33 | 29.37 | 15.07 | 22.11 | 6.42 | 13.45 | 6.66 | 8.49 |
| \$5,000 under \$10,000 | 19.63 | 29.00 | 15.50 | 25.22 | 7.54 | 9.66 | 3.78 | 5.84 | 3.83 | 4.73 |
| \$10,000 under \$15,000 | 17.30 | 21.83 | 16.96 | 28.72 | 6.18 | 8.66 | 3.09 | 4.50 | 3.13 | 3.92 |
| \$15,000 under \$20,000 | 14.68 | 18.08 | 18.71 | 31.42 | 5.97 | 8.59 | 3.16 | 4.55 | 3.21 | 4.11 |
| \$20,000 under \$25,000 | 16.06 | 22.62 | 18.75 | 33.59 | 6.71 | 10.04 | 3.62 | 5.08 | 3.69 | 4.78 |
| \$25,000 under \$30,000 | 16.61 | 30.59 | 17.30 | 39.51 | 6.96 | 9.96 | 3.88 | 5.42 | 3.96 | 5.32 |
| \$30,000 under \$40,000 | 13.70 | 16.88 | 14.84 | 29.86 | 5.55 | 9.04 | 2.94 | 4.37 | 3.02 | 4.19 |
| \$40,000 under \$50,000 | 13.77 | 20.86 | 14.36 | 26.76 | 6.13 | 9.64 | 3.10 | 5.37 | 3.19 | 4.61 |
| \$50,000 under \$75,000 | 10.02 | 15.50 | 11.21 | 17.05 | 4.68 | 8.01 | 2.39 | 3.55 | 2.50 | 3.60 |
| \$75,000 under \$100,000 | 12.64 | 18.69 | 15.05 | 32.37 | 6.67 | 11.73 | 3.60 | 4.90 | 3.81 | 5.27 |
| \$100,000 under \$200,000 | 7.66 | 13.23 | 7.69 | 13.64 | 5.64 | 8.87 | 3.23 | 5.89 | 3.49 | 4.77 |
| \$200,000 under \$500,000 | 6.28 | 15.62 | 4.97 | 8.33 | 6.06 | 10.59 | 3.27 | 5.52 | 3.64 | 5.82 |
| \$500,000 under \$1,000,000 | 4.82 | 11.31 | 4.04 | 7.76 | 5.52 | 11.83 | 2.86 | 6.37 | 3.26 | 6.98 |
| \$1,000,000 or more | 2.14 | 4.90 | 1.63 | 2.52 | 3.03 | 5.79 | 1.43 | 3.00 | 1.60 | 3.80 |
| Taxable returns, total..... | 3.83 | 5.19 | 3.97 | 5.56 | 1.96 | 3.21 | 0.97 | 1.54 | 1.01 | 1.43 |
| No adjusted gross income | **26.34 | **7.64 | 37.61 | 29.75 | 54.46 | 34.05 | 16.00 | 19.31 | 17.60 | 19.60 |
| \$1 under \$5,000 | ** | ** | 69.48 | 63.33 | 99.70 | 94.56 | 30.54 | 37.91 | 30.54 | 42.83 |
| \$5,000 under \$10,000 | 30.90 | 39.61 | 31.78 | 39.68 | 12.48 | 17.23 | 6.17 | 8.77 | 6.21 | 7.37 |
| \$10,000 under \$15,000 | 24.24 | 34.78 | 24.38 | 48.60 | 7.92 | 10.96 | 3.89 | 5.57 | 3.93 | 4.85 |
| \$15,000 under \$20,000 | 17.99 | 23.82 | 22.61 | 39.57 | 6.25 | 9.18 | 3.42 | 4.82 | 3.46 | 4.31 |
| \$20,000 under \$25,000 | 17.66 | 25.22 | 21.07 | 32.11 | 6.91 | 10.24 | 3.77 | 5.19 | 3.83 | 4.90 |
| \$25,000 under \$30,000 | 17.38 | 33.34 | 18.25 | 29.65 | 7.04 | 10.17 | 3.91 | 5.46 | 3.98 | 5.35 |
| \$30,000 under \$40,000 | 13.88 | 17.62 | 15.23 | 32.92 | 5.58 | 9.09 | 2.95 | 4.40 | 3.04 | 4.21 |
| \$40,000 under \$50,000 | 13.79 | 20.93 | 14.64 | 27.76 | 6.14 | 9.66 | 3.10 | 5.39 | 3.19 | 4.62 |
| \$50,000 under \$75,000 | 10.04 | 15.55 | 11.29 | 17.74 | 4.69 | 8.04 | 2.40 | 3.56 | 2.50 | 3.61 |
| \$75,000 under \$100,000 | 12.64 | 18.79 | 15.11 | 35.31 | 6.67 | 11.73 | 3.60 | 4.90 | 3.81 | 5.27 |
| \$100,000 under \$200,000 | 7.67 | 13.30 | 7.70 | 13.78 | 5.64 | 8.88 | 3.23 | 5.90 | 3.49 | 4.78 |
| \$200,000 under \$500,000 | 6.28 | 15.70 | 4.97 | 8.45 | 6.06 | 10.59 | 3.27 | 5.52 | 3.65 | 5.82 |
| \$500,000 under \$1,000,000 | 4.83 | 11.42 | 4.04 | 7.95 | 5.52 | 11.83 | 2.86 | 6.38 | 3.26 | 6.98 |
| \$1,000,000 or more | 2.14 | 4.93 | 1.64 | 2.55 | 3.03 | 5.79 | 1.43 | 3.01 | 1.60 | 3.80 |
| Nontaxable returns, total..... | 8.90 | 7.57 | 7.16 | 7.41 | 5.53 | 7.06 | 2.68 | 4.43 | 2.76 | 3.87 |

Footnotes at end of table

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Rent | | | Royalty | | | Farm rental | | | | | |
|-----------------------------------|-------------------|--------|--|-------------------|--------|----------|-------------------|--------|----------|-------|-------|-------|
| | Net income | | Net loss (includes nondeductible loss) | Net income | | Net loss | Net income | | Net loss | | | |
| | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | | | | |
| | | | (57) | | | (58) | | | (59) | (60) | (61) | (62) |
| All returns, total..... | 1.60 | 1.74 | 1.69 | 2.00 | 3.68 | 4.85 | 17.68 | 16.04 | 5.25 | 6.96 | 11.81 | 15.28 |
| No adjusted gross income | 9 02 | 6 56 | 6 53 | 6 11 | 14 80 | 11 22 | **42 16 | **6 40 | 36 04 | 32 59 | 52 85 | 49 43 |
| \$1 under \$5,000 | 9 22 | 13 46 | 9 91 | 13 36 | 24 41 | 35 62 | ** | ** | 31 51 | 37 26 | 52 71 | 72 83 |
| \$5,000 under \$10,000 | 6 39 | 8 20 | 8 62 | 12 00 | 16 87 | 31 15 | ** | ** | 20 64 | 23 38 | 40 05 | 49 40 |
| \$10,000 under \$15,000 | 6 39 | 8 43 | 7 66 | 10 83 | 15 39 | 26 73 | 70 50 | 71 46 | 15 45 | 19 85 | 37 85 | 48 76 |
| \$15,000 under \$20,000 | 6 23 | 8 41 | 7 06 | 9 01 | 14 32 | 29 75 | 99 96 | 99 96 | 17 86 | 21 75 | ** | ** |
| \$20,000 under \$25,000 | 6 77 | 9 44 | 7 52 | 10 11 | 19 16 | 36 30 | 70 59 | 70 54 | 18 88 | 22 57 | ** | ** |
| \$25,000 under \$30,000 | 7 11 | 9 89 | 7 24 | 9 53 | 15 89 | 31 37 | 66 11 | 90 43 | 22 09 | 25 79 | ** | ** |
| \$30,000 under \$40,000 | 5 50 | 7 52 | 5 27 | 7 20 | 13 54 | 25 91 | ** | ** | ** | ** | ** | ** |
| \$40,000 under \$50,000 | 5 94 | 8 11 | 5 59 | 7 51 | 14 12 | 24 94 | ** | ** | ** | ** | 36 19 | 49 26 |
| \$50,000 under \$75,000 | 4 52 | 6 13 | 4 47 | 5 67 | 10 17 | 20 29 | ** | ** | 13 94 | 19 41 | 28 57 | 35 05 |
| \$75,000 under \$100,000 | 6 30 | 7 79 | 6 02 | 7 22 | 14 29 | 26 73 | ** | ** | 20 28 | 23 78 | ** | ** |
| \$100,000 under \$200,000 | 4 16 | 4 69 | 4 10 | 4 49 | 8 39 | 14 37 | 26 89 | 38 27 | 12 87 | 18 76 | ** | ** |
| \$200,000 under \$500,000 | 3 45 | 4 25 | 3 82 | 5 33 | 5 80 | 13 88 | 22 73 | 38 19 | 16 19 | 24 29 | ** | ** |
| \$500,000 under \$1,000,000 | 2 85 | 4 56 | 3 43 | 5 31 | 4 61 | 12 53 | 18 79 | 51 21 | ** | ** | ** | ** |
| \$1,000,000 or more | 1 43 | 1 78 | 1 77 | 2 87 | 1 91 | 3 71 | 7 43 | 8 64 | ** | ** | 10 99 | 14 01 |
| Taxable returns, total..... | 1.78 | 1.96 | 1.85 | 2.23 | 3.96 | 5.10 | 19.27 | 19.58 | 5.67 | 7.41 | 12.89 | 17.15 |
| No adjusted gross income | 29 66 | 9 40 | 31 98 | 11 06 | 29 44 | 13 36 | ** | ** | 39 81 | 27 28 | 61 02 | 72 81 |
| \$1 under \$5,000 | 40 83 | 44 69 | 96 32 | 87 77 | 54 44 | 58 43 | ** | ** | 69 75 | 71 91 | - | - |
| \$5,000 under \$10,000 | 13 20 | 16 22 | 17 17 | 23 29 | 36 80 | 78 53 | - | - | 33 16 | 36 82 | 70 67 | 81 80 |
| \$10,000 under \$15,000 | 9 06 | 11 46 | 10 80 | 15 18 | 20 42 | 32 73 | 99 96 | 99 96 | 19 24 | 24 53 | 46 25 | 55 84 |
| \$15,000 under \$20,000 | 7 16 | 9 68 | 8 36 | 10 96 | 15 32 | 33 68 | 99 96 | 99 96 | 18 75 | 22 43 | ** | ** |
| \$20,000 under \$25,000 | 7 30 | 10 20 | 7 93 | 10 45 | 20 24 | 40 08 | 70 69 | 70 73 | 20 38 | 24 97 | ** | ** |
| \$25,000 under \$30,000 | 7 24 | 9 81 | 7 40 | 9 79 | 15 98 | 32 33 | 69 49 | 92 75 | 22 61 | 26 41 | ** | ** |
| \$30,000 under \$40,000 | 5 57 | 7 65 | 5 34 | 7 42 | 13 67 | 27 01 | ** | ** | ** | ** | ** | ** |
| \$40,000 under \$50,000 | 5 97 | 8 20 | 5 68 | 7 67 | 14 27 | 25 96 | ** | ** | ** | ** | 36 19 | 49 26 |
| \$50,000 under \$75,000 | 4 55 | 6 20 | 4 49 | 5 73 | 10 20 | 20 42 | ** | ** | 13 94 | 19 41 | 28 57 | 35 05 |
| \$75,000 under \$100,000 | 6 31 | 7 83 | 6 03 | 7 27 | 14 30 | 26 83 | ** | ** | 20 28 | 23 78 | ** | ** |
| \$100,000 under \$200,000 | 4 17 | 4 70 | 4 10 | 4 50 | 8 40 | 14 39 | 26 93 | 38 29 | 12 87 | 18 76 | ** | ** |
| \$200,000 under \$500,000 | 3 45 | 4 25 | 3 82 | 5 35 | 5 80 | 13 98 | 22 73 | 38 19 | 16 19 | 24 30 | ** | ** |
| \$500,000 under \$1,000,000 | 2 85 | 4 57 | 3 43 | 5 34 | 4 62 | 12 65 | 18 85 | 51 30 | ** | ** | ** | ** |
| \$1,000,000 or more | 1 43 | 1 79 | 1 78 | 2 87 | 1 91 | 3 71 | 7 46 | 9 12 | ** | ** | 10 99 | 14 01 |
| Non-taxable returns, total..... | 3.91 | 4.74 | 4.06 | 4.57 | 9.85 | 10.68 | 39.39 | 11.30 | 13.84 | 17.85 | 29.01 | 33.47 |

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Total rental and royalty | | | | Partnership and S Corporation | | | | Estate and trust | | | |
|--|--------------------------|-------------|-------------------|-------------|-------------------------------|-------------|-------------------|-------------|-------------------|--------------|-------------------|--------------|
| | Net income | | Net loss | | Net income | | Net loss | | Net income | | Net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| All returns, total | 1.47 | 1.63 | 1.75 | 2.08 | 1.71 | 1.04 | 2.56 | 1.84 | 5.18 | 4.55 | 14.72 | 7.66 |
| No adjusted gross income | 8 23 | 6 17 | 6 43 | 5 77 | 12 01 | 6 55 | 6 14 | 3 13 | 24 46 | 14 26 | 39 90 | 19 94 |
| \$1 under \$5,000 | 8 68 | 12 47 | 9 85 | 13 60 | 12 63 | 19 31 | 14 23 | 22 58 | 23 41 | 30 62 | 96 70 | 99 34 |
| \$5,000 under \$10,000 | 5 96 | 7 55 | 8 66 | 11 77 | 10 44 | 13 48 | 14 48 | 20 03 | 25 77 | 30 14 | 80 93 | 82 02 |
| \$10,000 under \$15,000 | 5 70 | 7 57 | 7 68 | 10 53 | 10 45 | 13 54 | 14 08 | 16 73 | 23 45 | 29 44 | ** | ** |
| \$15,000 under \$20,000 | 5 67 | 7 70 | 7 15 | 9 00 | 10 34 | 14 06 | 12 59 | 18 19 | 27 63 | 35 16 | ** | ** |
| \$20,000 under \$25,000 | 6 40 | 9 04 | 7 53 | 10 24 | 9 31 | 11 69 | 13 26 | 19 31 | 26 56 | 38 03 | ** | ** |
| \$25,000 under \$30,000 | 6 51 | 9 19 | 7 30 | 9 81 | 10 89 | 15 32 | 13 70 | 17 91 | 26 73 | 40 82 | 78 91 | 79 19 |
| \$30,000 under \$40,000 | 5 09 | 6 96 | 5 30 | 7 12 | 7 24 | 9 88 | 9 66 | 15 08 | 17 62 | 25 37 | **64 94 | **70 67 |
| \$40,000 under \$50,000 | 5 50 | 7 62 | 5 58 | 7 55 | 7 28 | 10 36 | 10 18 | 15 47 | 20 84 | 29 95 | ** | ** |
| \$50,000 under \$75,000 | 4 15 | 5 78 | 4 46 | 5 61 | 5 07 | 6 58 | 7 61 | 9 67 | 15 61 | 22 13 | 49 84 | 43 71 |
| \$75,000 under \$100,000 | 5 80 | 7 32 | 5 99 | 7 17 | 6 18 | 7 85 | 8 67 | 11 00 | 19 17 | 27 59 | 40 47 | 84 38 |
| \$100,000 under \$200,000 | 3 87 | 4 50 | 4 61 | 5 14 | 3 32 | 3 66 | 5 45 | 6 77 | 10 56 | 13 73 | 29 38 | 32 42 |
| \$200,000 under \$500,000 | 3 20 | 4 24 | 4 87 | 6 87 | 2 37 | 2 95 | 4 06 | 4 57 | 7 65 | 14 09 | 17 83 | 31 00 |
| \$500,000 under \$1,000,000 | 2 57 | 4 45 | 4 38 | 6 61 | 1 81 | 2 54 | 3 26 | 3 83 | 5 78 | 13 14 | 15 24 | 28 41 |
| \$1,000,000 or more | 1 22 | 1 67 | 2 07 | 3 55 | 0 86 | 0 67 | 1 53 | 0 99 | 2 53 | 3 50 | 5 01 | 2 74 |
| Taxable returns, total | 1.63 | 1.74 | 1.93 | 2.36 | 1.78 | 1.04 | 2.89 | 2.21 | 5.41 | 4.63 | 16.45 | 7.78 |
| No adjusted gross income | 27 28 | 10 47 | 30 79 | 12 92 | 27 79 | 3 97 | 26 83 | 4 37 | 21 02 | 7 93 | **21 39 | **33 90 |
| \$1 under \$5,000 | 31 77 | 33 50 | 96 49 | 87 15 | 22 79 | 27 58 | 41 89 | 45 92 | 30 11 | 38 53 | - | - |
| \$5,000 under \$10,000 | 12 18 | 14 76 | 16 73 | 23 06 | 18 60 | 25 36 | 25 81 | 34 71 | 34 71 | 43 95 | ** | ** |
| \$10,000 under \$15,000 | 7 92 | 10 03 | 10 84 | 15 10 | 14 41 | 18 32 | 20 33 | 25 63 | 25 92 | 30 07 | ** | ** |
| \$15,000 under \$20,000 | 6 40 | 8 74 | 8 42 | 10 82 | 11 76 | 16 86 | 15 45 | 24 57 | 27 65 | 35 23 | ** | ** |
| \$20,000 under \$25,000 | 6 91 | 9 89 | 7 94 | 10 69 | 10 49 | 13 32 | 14 60 | 20 52 | 29 34 | 43 75 | ** | ** |
| \$25,000 under \$30,000 | 6 62 | 9 27 | 7 46 | 10 00 | 11 21 | 14 91 | 14 46 | 18 66 | 27 67 | 41 41 | 78 91 | 79 19 |
| \$30,000 under \$40,000 | 5 15 | 7 10 | 5 37 | 7 30 | 7 30 | 9 99 | 9 99 | 17 16 | 17 68 | 25 39 | **64 94 | **70 67 |
| \$40,000 under \$50,000 | 5 54 | 7 71 | 5 68 | 7 70 | 7 41 | 10 67 | 10 25 | 15 70 | 21 10 | 31 12 | ** | ** |
| \$50,000 under \$75,000 | 4 17 | 5 83 | 4 49 | 5 68 | 5 07 | 6 59 | 7 70 | 10 28 | 15 65 | 22 20 | 50 06 | 43 82 |
| \$75,000 under \$100,000 | 5 81 | 7 35 | 6 00 | 7 21 | 6 20 | 7 89 | 8 68 | 11 23 | 19 19 | 27 60 | 40 56 | 84 41 |
| \$100,000 under \$200,000 | 3 88 | 4 52 | 4 62 | 5 15 | 3 32 | 3 67 | 5 46 | 6 95 | 10 57 | 13 76 | 29 48 | 32 45 |
| \$200,000 under \$500,000 | 3 21 | 4 25 | 4 87 | 6 91 | 2 37 | 2 96 | 4 07 | 4 72 | 7 66 | 14 11 | 17 87 | 31 51 |
| \$500,000 under \$1,000,000 | 2 57 | 4 46 | 4 39 | 6 68 | 1 82 | 2 54 | 3 27 | 3 96 | 5 79 | 13 14 | 15 33 | 29 02 |
| \$1,000,000 or more | 1 22 | 1 68 | 2 07 | 3 56 | 0 86 | 0 67 | 1 53 | 1 01 | 2 53 | 3 50 | 5 03 | 2 74 |
| Nontaxable returns, total | 3.64 | 4.43 | 4.07 | 4.45 | 6.15 | 8.31 | 5.38 | 3.20 | 18.12 | 16.35 | 32.84 | 20.57 |

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
 (Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Farm | | | | Unemployment compensation | | Social security benefits | | | Foreign earned income exclusion | | |
|----------------------------------|-------------------|--------|-------------------|--------|---------------------------|--------|--------------------------|--------|---------|---------------------------------|-------------------|--------|
| | Net income | | Net loss | | Number of returns | Amount | Total | | Taxable | | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | | | | |
| | (81) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) |
| All returns, total..... | 3.79 | 4.54 | 2.31 | 3.03 | 1.74 | 2.41 | 1.24 | 1.38 | 1.46 | 1.75 | 1.66 | 0.69 |
| No adjusted gross income | 16 31 | 19 23 | 5 55 | 5 57 | 25 21 | 27 79 | 15 02 | 16 64 | 68 90 | 42 53 | 3 54 | 4 03 |
| \$1 under \$5,000 | 19 13 | 25 09 | 13 42 | 18 44 | 9 67 | 11 76 | 6 96 | 8 06 | 44 56 | 47 22 | 3 56 | 3 58 |
| \$5,000 under \$10,000 | 15 92 | 20 11 | 11 48 | 14 44 | 5 30 | 6 81 | 4 92 | 5 46 | 44 08 | 44 71 | 14 00 | 6 08 |
| \$10,000 under \$15,000 | 17 69 | 23 11 | 11 65 | 14 27 | 4 88 | 6 56 | 4 68 | 5 17 | 32 18 | 45 02 | 6 58 | 6 48 |
| \$15,000 under \$20,000 | 16 25 | 21 83 | 10 41 | 14 11 | 5 35 | 7 31 | 5 02 | 5 55 | 15 24 | 26 82 | 10 02 | 7 24 |
| \$20,000 under \$25,000 | 15 79 | 22 82 | 11 05 | 13 00 | 5 51 | 7 56 | 5 04 | 5 44 | 6 72 | 9 00 | 7 92 | 7 85 |
| \$25,000 under \$30,000 | 16 12 | 23 18 | 12 05 | 15 38 | 6 65 | 9 00 | 4 74 | 5 25 | 5 01 | 6 83 | 8 52 | 8 15 |
| \$30,000 under \$40,000 | 13 18 | 21 44 | 9 96 | 14 97 | 5 02 | 7 01 | 3 60 | 4 15 | 3 61 | 4 26 | 5 84 | 5 71 |
| \$40,000 under \$50,000 ... | 15 05 | 20 58 | 10 74 | 16 31 | 6 11 | 8 30 | 4 06 | 4 68 | 4 06 | 4 57 | 6 36 | 5 91 |
| \$50,000 under \$75,000 | 11 27 | 10 55 | 9 10 | 10 81 | 5 03 | 6 84 | 3 23 | 3 65 | 3 23 | 3 60 | 13 90 | 4 33 |
| \$75,000 under \$100,000 ... | ** | ** | 13 66 | 17 20 | 10 00 | 13 08 | 4 82 | 5 37 | 4 82 | 5 37 | 3 46 | 2 92 |
| \$100,000 under \$200,000..... | ** | ** | 11 21 | 11 57 | 11 65 | 14 58 | 3 92 | 4 38 | 3 92 | 4 38 | 4 31 | 3 42 |
| \$200,000 under \$500,000 | 13 28 | 15 12 | 8 64 | 10 19 | 23 50 | 19 42 | 3 83 | 3 94 | 3 83 | 3 94 | 1 72 | 1 88 |
| \$500,000 under \$1,000,000..... | 13 65 | 12 35 | 7 33 | 9 29 | 20 49 | 21 63 | 3 56 | 3 96 | 3 56 | 3 96 | ** | ** |
| \$1,000,000 or more | 6 61 | 8 28 | 3 60 | 3 64 | 17 68 | 16 41 | 1 82 | 2 05 | 1 82 | 2 05 | ** | ** |
| Taxable returns, total..... | 4.53 | 4.98 | 2.98 | 3.93 | 2.04 | 2.82 | 1.33 | 1.48 | 1.47 | 1.76 | 2.69 | 1.26 |
| No adjusted gross income | 35 96 | 18 41 | 42 75 | 14 63 | 55 22 | 63 18 | 57 05 | 50 89 | 97 14 | 96 84 | 78 48 | 82 08 |
| \$1 under \$5,000 | 44 84 | 65 37 | 57 21 | 70 26 | 36 98 | 44 40 | 28 23 | 29 93 | 93 86 | 93 91 | 49 60 | 74 58 |
| \$5,000 under \$10,000 | 30 14 | 30 85 | 32 01 | 43 81 | 9 56 | 12 32 | 8 64 | 9 22 | 98 43 | 97 40 | 13 38 | 14 56 |
| \$10,000 under \$15,000 | 26 61 | 33 41 | 17 66 | 19 69 | 6 87 | 9 50 | 5 94 | 6 56 | 40 58 | 62 46 | 10 45 | 10 92 |
| \$15,000 under \$20,000 | 20 25 | 28 55 | 12 35 | 17 35 | 6 63 | 9 27 | 5 27 | 5 82 | 15 71 | 27 77 | 13 96 | 9 60 |
| \$20,000 under \$25,000 | 18 69 | 27 22 | 11 96 | 14 15 | 6 19 | 8 49 | 5 21 | 5 63 | 6 94 | 9 31 | 8 90 | 9 02 |
| \$25,000 under \$30,000 | 16 70 | 23 00 | 12 15 | 15 44 | 6 71 | 9 05 | 4 78 | 5 29 | 5 05 | 6 88 | 9 25 | 9 04 |
| \$30,000 under \$40,000 | 13 30 | 20 57 | 9 99 | 15 23 | 5 03 | 7 03 | 3 63 | 4 19 | 3 64 | 4 31 | 6 24 | 6 14 |
| \$40,000 under \$50,000... | 15 11 | 20 70 | 10 80 | 15 82 | 6 12 | 8 31 | 4 08 | 4 70 | 4 08 | 4 59 | 6 64 | 6 23 |
| \$50,000 under \$75,000... | 11 30 | 10 57 | 9 11 | 10 85 | 5 04 | 6 84 | 3 24 | 3 67 | 3 24 | 3 62 | 14 25 | 4 46 |
| \$75,000 under \$100,000 | ** | ** | 13 68 | 17 50 | 10 00 | 13 08 | 4 82 | 5 38 | 4 82 | 5 38 | 3 50 | 2 96 |
| \$100,000 under \$200,000... | ** | ** | 11 22 | 11 62 | 11 65 | 14 58 | 3 93 | 4 39 | 3 93 | 4 39 | 4 32 | 3 42 |
| \$200,000 under \$500,000, ... | 13 29 | 15 12 | 8 65 | 10 23 | 23 52 | 19 43 | 3 84 | 3 94 | 3 84 | 3 94 | 1 73 | 1 89 |
| \$500,000 under \$1,000,000 | 13 67 | 12 37 | 7 34 | 9 39 | 20 49 | 21 63 | 3 57 | 3 97 | 3 57 | 3 97 | ** | ** |
| \$1,000,000 or more | 6 62 | 8 30 | 3 61 | 3 72 | 17 68 | 16 41 | 1 82 | 2 06 | 1 82 | 2 06 | ** | ** |
| Nontaxable returns, total..... | 9.00 | 13.48 | 4.90 | 5.07 | 3.60 | 4.68 | 3.53 | 4.01 | 12.55 | 15.62 | 2.48 | 1.60 |

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
 (Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Other income | | | | Net operating loss | | Gambling earnings | | Statutory adjustments | | | | | |
|--------------------------------|-------------------|--------|-------------------|--------|--------------------|--------|-------------------|--------|-----------------------|--------|----------------------|--------|------------------------|-------|
| | Net income | | Net loss | | Number of returns | Amount | Number of returns | Amount | Total | | Primary IRA payments | | Secondary IRA payments | |
| | Number of returns | Amount | Number of returns | Amount | | | | | Number of returns | Amount | Number of returns | Amount | | |
| | | | | | (93) | (94) | (95) | (96) | | | | | (97) | (98) |
| All returns, total..... | 2.01 | 2.74 | 7.42 | 5.59 | 3.93 | 1.41 | 4.00 | 5.41 | 0.74 | 1.21 | 2.27 | 2.37 | 3.04 | 3.23 |
| No adjusted gross income | 11 12 | 15 82 | 17 10 | 13 95 | 4 24 | 1 46 | 30 20 | 60 33 | 5 65 | 10 97 | 18 31 | 19 23 | 25 69 | 29 56 |
| \$1 under \$5,000 | 7 64 | 10 01 | 34 67 | 39 06 | 14 42 | 19 96 | 27 68 | 33 01 | 3 92 | 9 18 | 15 54 | 16 86 | 44 12 | 50 02 |
| \$5,000 under \$10,000 | 7 71 | 10 65 | 42 10 | 45 69 | 19 95 | 26 68 | 16 79 | 19 30 | 2 92 | 6 90 | 12 01 | 12 92 | 33 24 | 34 87 |
| \$10,000 under \$15,000 | 8 07 | 14 43 | 36 03 | 31 69 | 22 46 | 30 67 | 12 87 | 15 97 | 3 41 | 4 85 | 9 56 | 9 93 | 18 76 | 19 66 |
| \$15,000 under \$20,000 | 8 58 | 13 36 | 44 26 | 37 89 | 23 06 | 30 30 | 14 71 | 18 10 | 3 50 | 5 09 | 8 74 | 9 23 | 13 39 | 14 39 |
| \$20,000 under \$25,000 | 8 63 | 17 00 | 37 89 | 51 71 | 27 25 | 37 32 | 13 28 | 16 73 | 3 72 | 5 80 | 7 76 | 8 23 | 12 99 | 14 36 |
| \$25,000 under \$30,000 | 9 74 | 16 84 | 41 43 | 49 77 | 27 28 | 27 77 | 18 79 | 26 88 | 3 82 | 5 24 | 7 31 | 7 56 | 11 63 | 12 63 |
| \$30,000 under \$40,000 | 7 11 | 12 78 | 31 67 | 15 38 | 30 97 | 30 90 | 12 83 | 15 31 | 2 83 | 4 24 | 5 47 | 5 93 | 7 65 | 7 97 |
| \$40,000 under \$50,000 | 7 43 | 12 06 | 29 99 | 26 98 | 29 38 | 34 75 | 12 24 | 16 42 | 3 13 | 4 79 | 6 44 | 7 19 | 8 54 | 9 46 |
| \$50,000 under \$75,000 | 5 23 | 8 87 | 21 42 | 23 34 | 26 53 | 29 35 | 10 05 | 14 71 | 2 60 | 3 98 | 6 80 | 7 04 | 7 96 | 8 67 |
| \$75,000 under \$100,000 | 7 49 | 15 97 | 27 77 | 18 58 | 32 94 | 45 46 | 13 22 | 18 91 | 3 65 | 5 48 | 8 81 | 9 01 | 10 03 | 10 83 |
| \$100,000 under \$200,000 | 5 15 | 8 98 | 13 73 | 10 87 | 21 55 | 22 77 | 11 53 | 17 04 | 2 48 | 3 12 | 6 14 | 6 32 | 6 87 | 7 30 |
| \$200,000 under \$500,000 | 3 93 | 8 67 | 7 62 | 7 49 | 15 68 | 12 89 | 10 11 | 17 45 | 2 05 | 2 89 | 5 55 | 5 64 | 6 24 | 6 74 |
| \$500,000 under \$1,000,000 | 3 12 | 8 55 | -- | -- | 13 42 | 9 50 | 9 99 | 19 68 | 2 01 | 3 39 | -- | -- | 6 61 | 7 23 |
| \$1,000,000 or more | 1 36 | 2 97 | -- | -- | 6 90 | 2 23 | 5 37 | 8 56 | 0 86 | 1 88 | -- | -- | 3 64 | 4 21 |
| Taxable returns, total..... | 2.20 | 2.93 | 8.58 | 5.63 | 9.29 | 1.82 | 4.34 | 5.72 | 0.93 | 1.30 | 2.37 | 2.47 | 3.14 | 3.34 |
| No adjusted gross income | 31 58 | 27 59 | 59 00 | 58 88 | 15 66 | 1 47 | 28 01 | 48 13 | 23 23 | 41 33 | 60 15 | 61 68 | 59 18 | 73 86 |
| \$1 under \$5,000 | 11 89 | 12 39 | -- | -- | 97 89 | 57 04 | 70 43 | 59 43 | 14 97 | 27 27 | 28 51 | 32 74 | -- | -- |
| \$5,000 under \$10,000 | 13 44 | 16 72 | 63 95 | 36 76 | 46 76 | 42 06 | 35 98 | 42 63 | 6 46 | 16 69 | 16 23 | 16 66 | 82 54 | 82 64 |
| \$10,000 under \$15,000 | 10 43 | 21 53 | 49 87 | 42 63 | 27 46 | 31 70 | 16 06 | 20 93 | 5 04 | 7 16 | 11 02 | 11 41 | 25 89 | 26 81 |
| \$15,000 under \$20,000 | 10 12 | 16 36 | 49 73 | 43 98 | 29 32 | 33 19 | 16 62 | 20 79 | 4 54 | 6 45 | 9 62 | 10 08 | 16 33 | 18 04 |
| \$20,000 under \$25,000 | 9 54 | 19 49 | 42 48 | 56 94 | 30 67 | 44 12 | 14 80 | 18 63 | 4 25 | 6 18 | 8 06 | 8 50 | 13 82 | 15 08 |
| \$25,000 under \$30,000 | 9 89 | 17 45 | 42 68 | 52 20 | 30 79 | 32 03 | 19 04 | 27 27 | 3 92 | 5 39 | 7 33 | 7 59 | 11 75 | 12 75 |
| \$30,000 under \$40,000 | 7 13 | 12 93 | 34 04 | 16 83 | 33 44 | 35 72 | 12 91 | 15 35 | 2 86 | 4 32 | 5 49 | 5 95 | 7 72 | 8 04 |
| \$40,000 under \$50,000 | 7 47 | 12 19 | 30 44 | 28 10 | 31 81 | 37 09 | 12 35 | 15 19 | 3 15 | 4 85 | 6 46 | 7 22 | 8 58 | 9 52 |
| \$50,000 under \$75,000 | 5 24 | 8 96 | 21 71 | 23 68 | 28 16 | 33 41 | 10 06 | 14 71 | 2 60 | 4 00 | 6 83 | 7 06 | 7 99 | 8 70 |
| \$75,000 under \$100,000 | 7 51 | 16 00 | 27 81 | 18 58 | 35 56 | 49 43 | 13 22 | 18 91 | 3 65 | 5 48 | 8 81 | 9 02 | 10 03 | 10 83 |
| \$100,000 under \$200,000 | 5 15 | 9 00 | 13 74 | 10 88 | 21 73 | 23 34 | 11 53 | 17 04 | 2 48 | 3 12 | 6 14 | 6 32 | 6 87 | 7 30 |
| \$200,000 under \$500,000 | 3 93 | 8 68 | 7 63 | 7 50 | 16 18 | 13 90 | 10 15 | 17 89 | 2 05 | 2 89 | 5 55 | 5 64 | 6 24 | 6 74 |
| \$500,000 under \$1,000,000 | 3 13 | 8 57 | -- | -- | 13 72 | 9 88 | 10 04 | 20 24 | 2 01 | 3 39 | -- | -- | 6 61 | 7 24 |
| \$1,000,000 or more | 1 37 | 2 98 | -- | -- | 7 03 | 2 25 | 5 41 | 9 19 | 0 86 | 1 88 | -- | -- | 3 65 | 4 22 |
| Nontaxable returns, total..... | 5.02 | 7.58 | 14.47 | 12.48 | 4.29 | 1.83 | 10.38 | 14.64 | 1.66 | 3.30 | 8.18 | 8.64 | 12.23 | 13.13 |

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

| Statutory adjustments—continued | | | | | | | | | | | | | | |
|---------------------------------|----------------------------|--------|-----------------------------------|--------|--------------------------|--------|----------------------------|--------|-------------------|--------|--|--------|-------------------|---------|
| Size of adjusted gross income | Moving expenses adjustment | | Deduction for self-employment tax | | Payments to a Keogh plan | | Forfeited interest penalty | | Alimony paid | | Self-employed health insurance deduction | | Other adjustments | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) |
| All returns, total..... | 5.31 | 7.68 | 0.70 | 1.10 | 2.74 | 2.39 | 5.61 | 11.94 | 5.68 | 5.26 | 1.78 | 2.04 | 13.45 | 15.72 |
| No adjusted gross income | 30.31 | 31.21 | 6.34 | 6.73 | 49.53 | 70.02 | 26.31 | 53.53 | 25.31 | 24.36 | 11.58 | 12.95 | 80.69 | 51.16 |
| \$1 under \$5,000 | 47.16 | 51.87 | 4.02 | 4.96 | 62.77 | 49.76 | 25.24 | 35.20 | 33.35 | 35.17 | 12.60 | 16.19 | 60.54 | 93.65 |
| \$5,000 under \$10,000 | 22.29 | 28.71 | 3.01 | 3.57 | 47.60 | 49.99 | 19.33 | 30.26 | 35.23 | 54.81 | 9.17 | 10.55 | 64.56 | 65.82 |
| \$10,000 under \$15,000 | 22.26 | 26.23 | 3.53 | 4.44 | 48.45 | 57.14 | 19.86 | 41.35 | 32.16 | 34.21 | 8.06 | 10.05 | 44.72 | 52.33 |
| \$15,000 under \$20,000 | 22.88 | 30.09 | 3.75 | 4.74 | 20.96 | 23.28 | 19.87 | 27.32 | 24.34 | 29.06 | 7.77 | 8.98 | 62.02 | 68.61 |
| \$20,000 under \$25,000 | 20.49 | 29.80 | 4.13 | 5.54 | 23.90 | 26.72 | 17.62 | 24.46 | 31.21 | 35.44 | 7.50 | 8.40 | 49.09 | 66.04 |
| \$25,000 under \$30,000 | 21.90 | 24.75 | 4.26 | 5.86 | 24.81 | 24.69 | 22.27 | 31.81 | 27.34 | 34.66 | 8.02 | 9.82 | 55.94 | 67.16 |
| \$30,000 under \$40,000 | 15.49 | 18.79 | 3.20 | 4.61 | 14.33 | 17.64 | 16.51 | 40.13 | 18.27 | 22.63 | 5.90 | 7.44 | 55.53 | 47.46 |
| \$40,000 under \$50,000 | 15.38 | 20.63 | 3.54 | 5.09 | 12.17 | 15.72 | 16.67 | 24.53 | 19.40 | 23.34 | 6.79 | 8.29 | 33.68 | 45.01 |
| \$50,000 under \$75,000 | 13.07 | 15.77 | 2.83 | 3.80 | 8.39 | 10.14 | 16.03 | 31.74 | 14.31 | 16.24 | 5.41 | 6.00 | 32.33 | 42.27 |
| \$75,000 under \$100,000 | ** | ** | 4.06 | 4.90 | 8.17 | 9.72 | 25.53 | 36.48 | 18.21 | 24.06 | 6.64 | 8.49 | 41.72 | 46.23 |
| \$100,000 under \$200,000 | ** | ** | 2.71 | 2.86 | 3.82 | 4.32 | 19.50 | 44.15 | 12.09 | 12.41 | 3.64 | 3.95 | ** | ** |
| \$200,000 under \$500,000 | 15.71 | 23.09 | 2.32 | 2.79 | 4.00 | 3.71 | 16.35 | 22.87 | 8.90 | 9.04 | 3.23 | 5.54 | ** | ** |
| \$500,000 under \$1,000,000 | 16.83 | 21.72 | 2.16 | 3.26 | ** | ** | 39.68 | 26.61 | 6.56 | 8.41 | 3.05 | 3.94 | 36.26 | 33.70 |
| \$1,000,000 or more | 9.16 | 12.16 | 1.04 | 1.53 | ** | ** | 9.07 | 30.47 | 3.04 | 3.86 | 1.54 | 1.85 | 20.14 | 27.82 |
| Taxable returns, total..... | 5.59 | 8.14 | 0.95 | 1.25 | 2.76 | 2.39 | 6.21 | 13.48 | 5.93 | 5.47 | 1.94 | 2.21 | 14.54 | 15.54 |
| No adjusted gross income | 81.32 | 92.27 | 17.72 | 14.18 | 32.54 | 41.85 | 82.27 | 62.05 | 63.72 | 70.34 | 47.44 | 55.88 | ** | ** |
| \$1 under \$5,000 | - | - | 17.82 | 25.30 | - | - | 49.23 | 49.96 | 99.98 | 99.98 | 99.96 | 99.96 | **99.98 | **99.98 |
| \$5,000 under \$10,000 | 30.31 | 36.87 | 7.05 | 8.47 | 63.12 | 67.62 | 38.77 | 49.43 | 42.80 | 62.99 | 18.87 | 21.15 | 77.67 | 78.93 |
| \$10,000 under \$15,000 | 25.50 | 30.69 | 5.49 | 7.19 | 54.70 | 61.74 | 24.40 | 56.63 | 38.93 | 41.60 | 11.56 | 15.56 | 70.71 | 70.72 |
| \$15,000 under \$20,000 | 27.71 | 34.52 | 5.08 | 6.55 | 24.25 | 25.16 | 21.53 | 30.24 | 25.00 | 30.35 | 9.67 | 11.58 | 63.05 | 70.23 |
| \$20,000 under \$25,000 | 21.86 | 31.58 | 4.88 | 6.59 | 25.25 | 29.06 | 18.24 | 24.85 | 32.60 | 37.74 | 8.60 | 9.70 | 54.40 | 85.78 |
| \$25,000 under \$30,000 | 21.92 | 24.75 | 4.41 | 6.09 | 24.85 | 24.74 | 23.29 | 33.63 | 27.62 | 36.53 | 8.30 | 10.26 | 55.94 | 67.16 |
| \$30,000 under \$40,000 | 15.68 | 19.14 | 3.24 | 4.71 | 14.48 | 17.91 | 16.63 | 40.22 | 18.43 | 23.04 | 6.01 | 7.49 | 55.53 | 47.46 |
| \$40,000 under \$50,000 | 15.43 | 20.71 | 3.56 | 5.15 | 12.22 | 15.90 | 16.70 | 24.73 | 19.45 | 23.55 | 6.88 | 8.40 | 35.17 | 45.09 |
| \$50,000 under \$75,000 | 13.09 | 15.88 | 2.84 | 3.82 | 8.41 | 10.18 | 16.20 | 31.82 | 14.37 | 16.52 | 5.43 | 6.02 | 32.83 | 45.33 |
| \$75,000 under \$100,000 | ** | ** | 4.06 | 4.90 | 8.18 | 9.72 | 25.53 | 36.48 | 18.21 | 24.06 | 6.64 | 8.49 | 41.88 | 46.44 |
| \$100,000 under \$200,000 | ** | ** | 2.71 | 2.86 | 3.82 | 4.32 | 19.50 | 44.15 | 12.10 | 12.42 | 3.64 | 3.95 | ** | ** |
| \$200,000 under \$500,000 | 15.71 | 23.12 | 2.32 | 2.79 | 4.00 | 3.71 | 16.37 | 22.91 | 8.90 | 9.05 | 3.23 | 5.54 | ** | ** |
| \$500,000 under \$1,000,000 | 16.83 | 21.72 | 2.16 | 3.26 | ** | ** | 39.68 | 26.61 | 6.57 | 8.42 | 3.05 | 3.94 | 36.26 | 33.70 |
| \$1,000,000 or more | 9.16 | 12.16 | 1.04 | 1.53 | ** | ** | 9.12 | 30.52 | 3.05 | 3.86 | 1.54 | 1.85 | 20.14 | 27.82 |
| Nontaxable returns, total..... | 16.53 | 21.68 | 1.69 | 2.44 | 22.91 | 29.80 | 13.03 | 21.34 | 16.95 | 17.01 | 4.83 | 5.58 | 34.19 | 50.78 |

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
(Coefficient of variation for number of returns and amount (percent))

| Size of adjusted gross income | Foreign housing adjustment | | Basic standard deduction | | Additional standard deduction | | Total itemized deductions | | Exemptions | | Taxable income | | Income tax before credits | |
|---------------------------------------|----------------------------|--------------|--------------------------|-------------|-------------------------------|-------------|---------------------------|-------------|----------------------|-------------|-------------------|-------------|---------------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of exemptions | Amount | Number of returns | Amount | Number of returns | Amount |
| | (121) | (122) | (123) | (124) | (125) | (126) | (127) | (128) | (129) | (130) | (131) | (132) | (133) | (134) |
| All returns, total..... | 8.40 | 7.41 | 0.24 | 0.31 | 1.34 | 1.41 | 0.54 | 0.55 | 0.28 | 0.28 | 0.24 | 0.21 | 0.24 | 0.23 |
| No adjusted gross income | 50.71 | 47.44 | - | - | - | - | - | - | 2.72 | 2.72 | - | - | 41.75 | 28.30 |
| \$1 under \$5,000 | 64.25 | 67.09 | 1.37 | 1.55 | 5.21 | 5.25 | 8.84 | 12.56 | 2.27 | 2.27 | 2.98 | 4.07 | 3.00 | 4.35 |
| \$5,000 under \$10,000 | 56.57 | 51.09 | 1.45 | 1.45 | 3.54 | 3.62 | 6.29 | 8.46 | 1.69 | 1.69 | 2.23 | 2.74 | 2.23 | 2.79 |
| \$10,000 under \$15,000 | 42.27 | 44.29 | 1.49 | 1.48 | 3.26 | 3.37 | 4.93 | 5.78 | 1.60 | 1.60 | 1.76 | 2.09 | 1.76 | 2.09 |
| \$15,000 under \$20,000 | 39.15 | 67.87 | 1.65 | 1.63 | 3.80 | 3.97 | 4.15 | 5.12 | 1.69 | 1.69 | 1.61 | 1.89 | 1.61 | 1.90 |
| \$20,000 under \$25,000 | 35.59 | 46.75 | 1.90 | 1.88 | 4.71 | 4.96 | 3.78 | 4.07 | 1.87 | 1.87 | 1.72 | 1.95 | 1.72 | 1.95 |
| \$25,000 under \$30,000 | 47.90 | 52.51 | 2.20 | 2.17 | 5.69 | 5.94 | 3.56 | 5.94 | 2.07 | 2.07 | 1.87 | 2.04 | 1.87 | 2.04 |
| \$30,000 under \$40,000 | 40.54 | 37.08 | 1.72 | 1.74 | 4.82 | 5.11 | 2.31 | 2.49 | 1.53 | 1.53 | 1.31 | 1.37 | 1.31 | 1.39 |
| \$40,000 under \$50,000 | 41.75 | 39.30 | 2.10 | 2.14 | 5.79 | 6.12 | 2.17 | 2.43 | 1.65 | 1.65 | 1.38 | 1.42 | 1.38 | 1.48 |
| \$50,000 under \$75,000 | 21.80 | 24.29 | 2.24 | 2.27 | 5.13 | 5.47 | 1.42 | 1.54 | 1.28 | 1.28 | 1.09 | 1.12 | 1.09 | 1.16 |
| \$75,000 under \$100,000 | 21.08 | 23.37 | 4.83 | 4.90 | 8.52 | 8.90 | 1.80 | 2.01 | 1.83 | 1.83 | 1.57 | 1.60 | 1.57 | 1.64 |
| \$100,000 under \$200,000 | 12.49 | 17.41 | 6.04 | 6.07 | 9.33 | 10.73 | 1.64 | 1.67 | 1.79 | 1.81 | 1.55 | 1.39 | 1.55 | 1.36 |
| \$200,000 under \$500,000 | 14.44 | 18.27 | 6.00 | 6.04 | 11.14 | 10.43 | 1.50 | 1.62 | 1.63 | 3.13 | 1.43 | 1.22 | 1.43 | 1.19 |
| \$500,000 under \$1,000,000 | 10.16 | 10.80 | - | - | - | - | 1.22 | 1.59 | 1.44 | - | 1.22 | 1.29 | 1.22 | 1.22 |
| \$1,000,000 or more | 0 | 0 | - | - | - | - | 0.61 | 0.47 | 0.73 | - | 0.57 | 0.28 | 0.57 | 0.29 |
| Taxable returns, total..... | 9.33 | 8.02 | 0.49 | 0.53 | 1.58 | 1.66 | 0.56 | 0.52 | 0.36 | 0.37 | 0.26 | 0.21 | 0.26 | 0.23 |
| No adjusted gross income | - | - | - | - | - | - | - | - | 19.91 | 19.93 | - | - | 44.35 | 29.43 |
| \$1 under \$5,000 | - | - | 3.01 | 3.85 | 47.94 | 47.94 | 36.48 | 40.77 | 59.83 | 59.83 | 3.00 | 4.08 | 3.00 | 4.35 |
| \$5,000 under \$10,000 | 99.53 | 99.53 | 2.37 | 2.40 | 6.02 | 6.07 | 13.27 | 13.84 | 2.92 | 2.92 | 2.33 | 2.79 | 2.33 | 2.83 |
| \$10,000 under \$15,000 | 95.17 | 95.14 | 2.04 | 2.05 | 3.99 | 4.11 | 7.47 | 7.69 | 2.08 | 2.08 | 1.97 | 2.22 | 1.97 | 2.22 |
| \$15,000 under \$20,000 | 44.19 | 83.90 | 2.03 | 2.02 | 3.85 | 4.02 | 5.35 | 5.61 | 2.00 | 2.00 | 1.89 | 2.10 | 1.89 | 2.11 |
| \$20,000 under \$25,000 | 40.54 | 53.90 | 2.05 | 2.03 | 4.74 | 4.99 | 4.33 | 4.46 | 1.97 | 1.97 | 1.84 | 2.02 | 1.84 | 2.02 |
| \$25,000 under \$30,000 | 68.31 | 72.00 | 2.20 | 2.18 | 5.70 | 5.95 | 3.70 | 3.83 | 2.09 | 2.09 | 1.88 | 2.05 | 1.88 | 2.05 |
| \$30,000 under \$40,000 | 46.28 | 42.83 | 1.72 | 1.74 | 4.82 | 5.11 | 2.33 | 2.47 | 1.54 | 1.54 | 1.31 | 1.37 | 1.31 | 1.39 |
| \$40,000 under \$50,000 | 44.65 | 42.96 | 2.10 | 2.15 | 5.79 | 6.12 | 2.18 | 2.32 | 1.66 | 1.66 | 1.38 | 1.42 | 1.38 | 1.48 |
| \$50,000 under \$75,000 | 23.67 | 28.50 | 2.24 | 2.27 | 5.13 | 5.47 | 1.42 | 1.54 | 1.28 | 1.28 | 1.09 | 1.12 | 1.09 | 1.16 |
| \$75,000 under \$100,000 | 22.93 | 25.30 | 4.83 | 4.90 | 8.52 | 8.90 | 1.80 | 2.01 | 1.84 | 1.84 | 1.57 | 1.60 | 1.57 | 1.64 |
| \$100,000 under \$200,000 | 12.61 | 17.72 | 6.04 | 6.08 | 9.33 | 10.73 | 1.65 | 1.67 | 1.79 | 1.81 | 1.55 | 1.39 | 1.55 | 1.36 |
| \$200,000 under \$500,000 | 14.44 | 18.27 | 6.00 | 6.04 | 11.14 | 10.43 | 1.50 | 1.63 | 1.63 | 3.13 | 1.43 | 1.22 | 1.43 | 1.19 |
| \$500,000 under \$1,000,000 | 10.16 | 10.80 | - | - | - | - | 1.23 | 1.60 | 1.44 | - | 1.22 | 1.29 | 1.22 | 1.22 |
| \$1,000,000 or more | 0 | 0 | - | - | - | - | 0.61 | 0.48 | 0.73 | - | 0.57 | 0.28 | 0.57 | 0.29 |
| Nontaxable returns, total..... | 19.23 | 19.34 | 0.88 | 0.88 | 2.84 | 2.93 | 3.01 | 4.46 | 0.94 | 0.94 | 2.13 | 2.70 | 2.13 | 2.70 |

** CV's not available because data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Taxable interest | | Tax-exempt interest | | Dividends | | State income tax refunds | |
|-----------------------------------|-------------------|------------------------------------|---|--|-------------------|---|---------------------|---------------------------|-------------------|--------------------------------|--------------------------|-------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| All returns, total..... | 35,414,589 | 2,812,926,912 | 31,241,022 | 2,000,860,757 | 29,436,155 | 91,872,821 | 3,076,283 | 37,826,498 | 14,257,221 | 73,216,025 | 16,736,312 | 12,004,672 |
| Under \$5,000 | 204,305 | 562,243 | 56,145 | 707,278 | 155,987 | 255,005 | 13,328 | 46,141 | 86,833 | 116,432 | 36,530 | 26,424 |
| \$5,000 under \$10,000 | 495,708 | 3,954,389 | 190,511 | 1,519,104 | 374,929 | 773,133 | 28,225 | 158,346 | 174,149 | 391,327 | 87,266 | 31,290 |
| \$10,000 under \$15,000 | 889,415 | 11,229,753 | 468,426 | 5,258,811 | 652,613 | 1,241,465 | 52,190 | 377,367 | 287,114 | 696,803 | 199,656 | 77,539 |
| \$15,000 under \$20,000 | 1,245,013 | 21,813,710 | 809,478 | 12,567,080 | 889,439 | 1,968,629 | 52,204 | 396,430 | 355,273 | 868,100 | 363,927 | 139,056 |
| \$20,000 under \$25,000 | 1,545,702 | 34,918,759 | 1,217,511 | 24,971,664 | 1,029,623 | 1,917,402 | 54,178 | 165,784 | 375,752 | 803,509 | 567,952 | 210,896 |
| \$25,000 under \$30,000 | 1,842,743 | 50,763,588 | 1,578,045 | 39,514,001 | 1,269,480 | 1,673,330 | 84,664 | 431,310 | 489,386 | 1,028,723 | 767,485 | 340,275 |
| \$30,000 under \$35,000 | 2,025,269 | 65,833,381 | 1,791,977 | 53,212,338 | 1,468,950 | 1,890,279 | 89,835 | 601,186 | 564,647 | 1,445,706 | 903,126 | 352,581 |
| \$35,000 under \$40,000 | 2,249,716 | 84,306,871 | 2,062,589 | 70,738,521 | 1,670,935 | 2,081,583 | 96,691 | 419,102 | 546,699 | 973,191 | 1,089,481 | 466,276 |
| \$40,000 under \$45,000 | 2,227,043 | 94,715,935 | 2,029,901 | 78,093,399 | 1,742,528 | 2,478,937 | 98,783 | 643,919 | 636,174 | 1,435,620 | 1,111,222 | 459,037 |
| \$45,000 under \$50,000 | 2,339,075 | 110,815,113 | 2,178,077 | 94,783,456 | 1,849,574 | 2,044,118 | 137,653 | 557,626 | 696,505 | 1,425,936 | 1,181,070 | 543,022 |
| \$50,000 under \$55,000 | 2,174,658 | 114,254,042 | 2,030,924 | 97,134,941 | 1,765,263 | 2,341,145 | 106,067 | 572,598 | 740,187 | 1,517,809 | 1,108,043 | 535,743 |
| \$55,000 under \$60,000 | 2,212,145 | 127,136,893 | 2,087,277 | 109,524,074 | 1,833,794 | 2,594,793 | 91,468 | 642,220 | 748,586 | 1,159,292 | 1,234,679 | 687,142 |
| \$60,000 under \$75,000 | 5,406,103 | 361,471,069 | 5,061,199 | 305,588,215 | 4,727,398 | 7,065,272 | 357,537 | 2,124,395 | 2,120,991 | 4,572,867 | 2,867,056 | 1,481,437 |
| \$75,000 under \$100,000 | 4,903,217 | 422,073,598 | 4,595,742 | 349,915,519 | 4,550,216 | 9,667,807 | 451,025 | 3,235,008 | 2,443,433 | 6,876,481 | 2,506,978 | 1,548,520 |
| \$100,000 under \$200,000 | 4,325,193 | 556,225,210 | 3,858,811 | 410,330,128 | 4,064,944 | 16,821,529 | 784,741 | 7,980,837 | 2,790,899 | 14,933,435 | 2,024,245 | 1,955,664 |
| \$200,000 under \$500,000 | 1,123,077 | 325,577,730 | 971,917 | 195,266,444 | 1,096,041 | 12,670,610 | 409,218 | 7,913,845 | 929,039 | 12,661,229 | 527,340 | 1,325,077 |
| \$500,000 under \$1,000,000 | 194,077 | 130,924,791 | 164,756 | 65,065,158 | 192,711 | 6,462,831 | 102,068 | 3,853,899 | 175,350 | 6,206,820 | 100,606 | 585,924 |
| \$1,000,000 or more | 102,129 | 296,349,836 | 87,736 | 86,670,627 | 101,730 | 17,924,952 | 66,408 | 7,706,485 | 96,203 | 16,102,744 | 59,650 | 1,238,770 |
| Taxable returns, total..... | 33,329,940 | 2,777,794,698 | 30,072,903 | 1,980,527,450 | 27,929,594 | 87,747,109 | 2,968,274 | 36,815,014 | 13,608,103 | 70,991,841 | 16,209,983 | 11,718,895 |
| Nontaxable returns, total..... | 2,084,649 | 35,132,214 | 1,168,119 | 20,333,307 | 1,506,561 | 4,126,712 | 108,008 | 1,011,485 | 649,119 | 2,224,183 | 526,329 | 285,777 |
| Size of adjusted gross income | Number of returns | Alimony received | Business or profession net income less loss | Sales of capital assets net gain less loss | | Sales of property other than capital assets | | Taxable IRA distributions | | Taxable pensions and annuities | | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| All returns, total..... | 189,417 | 2,979,773 | 7,748,187 | 124,455,640 | 11,804,027 | 200,545,265 | 1,045,746 | -1,689,363 | 2,093,420 | 24,617,444 | 6,858,925 | 103,093,923 |
| Under \$5,000 | *1,538 | *11,997 | 79,121 | 22,261 | 82,498 | 21,111 | 15,622 | -114,782 | 10,060 | 49,912 | 51,787 | 185,173 |
| \$5,000 under \$10,000 | *4,923 | *32,144 | 157,145 | 703,179 | 141,413 | 146,061 | 23,626 | -50,155 | 45,287 | 144,957 | 151,137 | 735,564 |
| \$10,000 under \$15,000 | 12,381 | 83,572 | 235,711 | 1,352,142 | 226,618 | 168,213 | 31,865 | -201,368 | 64,502 | 368,104 | 296,868 | 2,250,809 |
| \$15,000 under \$20,000 | 23,596 | 160,019 | 339,631 | 2,503,650 | 326,749 | 584,553 | 24,613 | -101,739 | 119,696 | 563,447 | 390,352 | 3,528,629 |
| \$20,000 under \$25,000 | 17,968 | 139,309 | 351,805 | 2,572,968 | 333,684 | 894,052 | 50,124 | -111,687 | 106,424 | 575,992 | 307,906 | 3,273,683 |
| \$25,000 under \$30,000 | 22,627 | 220,839 | 422,917 | 3,396,396 | 343,981 | 661,971 | 33,490 | -136,096 | 115,128 | 754,171 | 310,703 | 3,456,559 |
| \$30,000 under \$35,000 | 16,991 | 205,078 | 390,734 | 2,641,161 | 436,997 | 750,487 | 30,595 | -17,368 | 119,891 | 746,637 | 353,121 | 4,305,023 |
| \$35,000 under \$40,000 | 16,762 | 208,889 | 462,821 | 3,609,398 | 469,023 | 780,674 | 33,950 | -100,617 | 104,312 | 717,780 | 318,069 | 4,134,771 |
| \$40,000 under \$45,000 | *8,930 | *146,445 | 515,098 | 4,226,352 | 493,111 | 1,251,612 | 36,331 | -38,175 | 90,718 | 603,353 | 419,994 | 4,934,134 |
| \$45,000 under \$50,000 | 18,476 | 300,503 | 437,174 | 3,422,735 | 583,174 | 1,327,921 | 47,515 | -119,171 | 132,970 | 899,864 | 366,188 | 4,392,915 |
| \$50,000 under \$55,000 | 10,964 | 158,674 | 442,006 | 3,960,196 | 559,147 | 1,114,770 | 39,483 | 32,186 | 107,985 | 822,938 | 386,234 | 5,222,592 |
| \$55,000 under \$60,000 | *6,206 | *140,972 | 438,751 | 3,321,877 | 555,805 | 1,488,850 | 48,137 | -49,590 | 82,517 | 771,994 | 370,020 | 5,135,311 |
| \$60,000 under \$75,000 | *7,225 | *226,785 | 1,036,303 | 9,955,632 | 1,663,204 | 5,385,232 | 85,564 | -42,469 | 314,719 | 3,133,563 | 1,070,373 | 16,333,884 |
| \$75,000 under \$100,000 | 10,968 | 338,656 | 987,432 | 15,210,242 | 1,986,908 | 9,369,693 | 125,455 | -48,690 | 302,255 | 4,335,045 | 959,452 | 16,940,046 |
| \$100,000 under \$200,000 | 7,877 | 494,464 | 1,051,403 | 34,074,320 | 2,430,117 | 23,707,643 | 218,543 | -311,865 | 267,519 | 5,089,343 | 844,012 | 20,165,937 |
| \$200,000 under \$500,000 | 1,525 | 65,643 | 323,279 | 23,378,815 | 899,577 | 30,521,718 | 133,835 | -237,369 | 90,756 | 3,893,098 | 210,384 | 5,742,588 |
| \$500,000 under \$1,000,000 | 267 | 11,837 | 50,506 | 5,580,151 | 175,232 | 19,469,013 | 37,240 | -20,335 | 12,323 | 711,400 | 32,874 | 1,353,717 |
| \$1,000,000 or more | 193 | 33,947 | 26,349 | 4,524,164 | 96,788 | 102,901,691 | 27,958 | -105,023 | 6,359 | 435,847 | 19,451 | 1,002,580 |
| Taxable returns, total..... | 170,284 | 2,807,874 | 7,032,013 | 119,383,597 | 11,224,932 | 198,619,338 | 952,078 | -1,004,894 | 1,963,497 | 23,899,914 | 6,325,526 | 99,063,456 |
| Nontaxable returns, total..... | 19,134 | 171,899 | 716,174 | 5,072,042 | 579,095 | 1,925,927 | 93,668 | -684,469 | 129,924 | 717,530 | 533,399 | 4,030,467 |

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples. money amounts are in thousands of dollars)

| Size of adjusted gross income | Rent and royalty net income | | Rent and royalty net loss | | Farm rental net income less loss | | Partnership and S Corporation net income less loss | | Estate and trust net income less loss | | Farm net income less loss | |
|---------------------------------------|-----------------------------|-------------------|----------------------------------|-------------------|----------------------------------|------------------|--|--------------------|---------------------------------------|-------------------|---------------------------|-------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) |
| All returns, total..... | 3,095,990 | 34,716,869 | 3,349,735 | 22,106,889 | 237,065 | 1,453,119 | 3,954,573 | 145,333,045 | 313,483 | 6,527,705 | 657,798 | -3,617,616 |
| Under \$5,000 | 30,451 | 143,136 | 28,586 | 251,684 | *379 | *1,359 | 38,099 | -293,282 | *2,573 | *5,036 | 10,889 | -88,607 |
| \$5,000 under \$10,000 | 65,810 | 240,756 | 39,854 | 214,889 | *6,040 | *20,311 | 39,123 | -185,281 | 3,014 | -20,668 | 13,165 | -128,230 |
| \$10,000 under \$15,000 | 88,255 | 392,487 | 74,513 | 410,107 | 11,554 | 96,118 | 63,651 | -25,787 | 5,855 | 19,818 | 13,911 | -73,033 |
| \$15,000 under \$20,000 | 107,527 | 509,976 | 109,057 | 725,250 | *6,828 | *38,819 | 74,168 | -326,355 | 2,904 | 21,571 | 24,428 | -119,653 |
| \$20,000 under \$25,000 | 131,794 | 615,598 | 121,695 | 889,364 | 9,277 | 75,825 | 114,504 | 191,780 | 6,592 | 10,472 | 52,447 | -198,207 |
| \$25,000 under \$30,000 | 125,261 | 576,302 | 150,017 | 793,300 | *9,577 | *36,290 | 109,086 | -37,867 | 9,179 | 27,911 | 38,338 | -136,899 |
| \$30,000 under \$35,000 | 106,856 | 523,748 | 141,128 | 834,025 | *4,520 | *36,022 | 111,497 | -9,644 | 6,558 | 10,476 | 33,061 | -7,519 |
| \$35,000 under \$40,000 | 140,314 | 680,434 | 189,742 | 1,114,038 | 10,976 | 52,819 | 135,756 | 368,802 | 12,383 | 38,952 | 31,151 | -190,049 |
| \$40,000 under \$45,000 | 140,078 | 744,741 | 168,246 | 999,122 | *6,458 | *35,864 | 135,097 | 202,143 | 13,489 | 96,679 | 37,126 | -251,190 |
| \$45,000 under \$50,000 | 146,948 | 723,229 | 162,197 | 789,020 | 11,232 | 70,294 | 144,992 | 804,215 | 17,062 | 106,955 | 43,172 | -222,518 |
| \$50,000 under \$55,000 | 143,055 | 851,992 | 186,215 | 1,031,825 | *13,923 | *11,170 | 144,850 | 188,073 | 12,072 | 8,777 | 29,123 | -116,987 |
| \$55,000 under \$60,000 | 125,159 | 668,177 | 159,872 | 936,330 | 18,266 | 103,067 | 145,508 | 1,084,440 | 14,615 | 104,177 | 35,523 | -96,941 |
| \$60,000 under \$75,000 | 394,799 | 2,699,042 | 495,788 | 2,720,021 | 36,456 | 141,582 | 425,169 | 3,059,881 | 27,965 | 290,872 | 75,753 | -454,415 |
| \$75,000 under \$100,000 | 393,029 | 3,254,686 | 543,950 | 3,375,678 | 31,623 | 148,249 | 546,826 | 4,088,579 | 44,373 | 344,316 | 85,468 | -219,473 |
| \$100,000 under \$200,000 | 598,345 | 7,719,929 | 564,403 | 3,804,556 | 42,358 | 438,568 | 972,352 | 22,516,610 | 74,116 | 1,285,982 | 93,284 | -321,294 |
| \$200,000 under \$500,000 | 263,352 | 6,838,027 | 157,047 | 1,904,539 | 13,951 | 118,605 | 541,022 | 34,528,739 | 40,151 | 1,276,316 | 28,855 | -430,466 |
| \$500,000 under \$1,000,000 | 58,587 | 3,058,421 | 35,674 | 655,328 | 2,275 | 16,708 | 132,504 | 21,834,486 | 11,055 | 619,091 | 7,138 | -210,749 |
| \$1,000,000 or more | 36,371 | 4,476,188 | 21,749 | 657,814 | 1,375 | 19,168 | 80,369 | 57,343,514 | 9,536 | 2,280,972 | 4,963 | -351,385 |
| Taxable returns, total..... | 2,845,949 | 33,224,457 | 3,135,325 | 20,331,111 | 219,576 | 1,305,908 | 3,729,405 | 146,917,999 | 297,003 | 6,518,238 | 598,086 | -3,095,414 |
| Nontaxable returns, total..... | 250,042 | 1,492,413 | 214,410 | 1,775,778 | 17,488 | 147,212 | 225,168 | -1,584,953 | 16,481 | 9,467 | 58,712 | -522,202 |
| Size of adjusted gross income | Unemployment compensation | | Taxable social security benefits | | Foreign-earned income exclusion | | Other income less loss | | Total statutory adjustments | | Amount | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | | |
| All returns, total..... | 2,132,470 | 6,098,513 | 3,273,658 | 28,326,665 | 52,676 | 2,540,587 | 2,345,619 | 12,370,160 | 8,273,887 | 29,111,530 | | |
| Under \$5,000 | *3,553 | *8,655 | 54 | 218 | 2,204 | 106,338 | 15,840 | 14,048 | 62,611 | 53,046 | | |
| \$5,000 under \$10,000 | 35,022 | 78,703 | 2,428 | 17,910 | 1,010 | 60,728 | 34,043 | 7,478 | 149,029 | 142,395 | | |
| \$10,000 under \$15,000 | 60,497 | 177,969 | 13,818 | 52,354 | 1,472 | 78,055 | 43,916 | 109,583 | 215,111 | 316,515 | | |
| \$15,000 under \$20,000 | 62,115 | 201,279 | 26,675 | 98,546 | 1,556 | 89,481 | 65,693 | 119,392 | 335,153 | 607,250 | | |
| \$20,000 under \$25,000 | 137,568 | 410,094 | 136,731 | 165,881 | 1,304 | 80,827 | 83,014 | 124,260 | 357,550 | 711,581 | | |
| \$25,000 under \$30,000 | 108,734 | 338,134 | 217,459 | 540,245 | 1,561 | 70,812 | 95,285 | 216,716 | 487,924 | 841,322 | | |
| \$30,000 under \$35,000 | 147,851 | 452,690 | 246,527 | 856,845 | 87,955 | 87,955 | 96,653 | 227,955 | 484,978 | 952,232 | | |
| \$35,000 under \$40,000 | 203,788 | 638,150 | 204,896 | 1,019,465 | 1,624 | 72,525 | 81,782 | 216,408 | 499,043 | 1,032,788 | | |
| \$40,000 under \$45,000 | 149,509 | 424,344 | 254,072 | 1,530,385 | 2,223 | 102,052 | 99,304 | 199,735 | 485,487 | 992,927 | | |
| \$45,000 under \$50,000 | 177,268 | 502,116 | 186,904 | 1,434,252 | 1,414 | 70,441 | 133,275 | 221,747 | 500,315 | 1,048,634 | | |
| \$50,000 under \$55,000 | 202,682 | 505,845 | 199,443 | 1,631,237 | 1,465 | 74,068 | 136,740 | 217,880 | 436,195 | 844,960 | | |
| \$55,000 under \$60,000 | 172,860 | 419,812 | 166,612 | 1,518,253 | 4,716 | 111,258 | 135,937 | 360,093 | 364,325 | 788,344 | | |
| \$60,000 under \$75,000 | 337,090 | 933,378 | 507,725 | 5,264,510 | 4,064 | 198,603 | 300,331 | 711,392 | 920,239 | 2,451,099 | | |
| \$75,000 under \$100,000 | 206,945 | 606,234 | 461,517 | 5,362,491 | 5,087 | 252,158 | 328,021 | 839,271 | 1,012,353 | 3,400,040 | | |
| \$100,000 under \$200,000 | 112,125 | 347,925 | 454,426 | 5,979,915 | 12,371 | 606,006 | 440,663 | 2,015,486 | 1,307,334 | 7,631,783 | | |
| \$200,000 under \$500,000 | 13,324 | 47,589 | 153,118 | 2,209,120 | 6,584 | 355,789 | 182,887 | 2,297,318 | 516,093 | 5,111,830 | | |
| \$500,000 under \$1,000,000 | 1,180 | 4,329 | 26,655 | 407,197 | 1,374 | 80,249 | 43,231 | 1,381,329 | 102,018 | 1,311,407 | | |
| \$1,000,000 or more | 358 | 1,266 | 14,557 | 237,842 | 716 | 43,247 | 29,004 | 3,090,069 | 58,130 | 873,377 | | |
| Taxable returns, total..... | 2,011,967 | 5,779,928 | 3,179,573 | 27,872,949 | 45,203 | 2,113,686 | 2,218,711 | 12,044,047 | 7,592,249 | 27,943,650 | | |
| Nontaxable returns, total..... | 120,503 | 318,585 | 94,085 | 453,716 | 7,472 | 426,890 | 126,908 | 326,113 | 681,638 | 1,167,880 | | |

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Total itemized deductions | | | | | | | | | | | | | | | | | | | | | | | | | Taxes paid deduction | | | | | | | | | |
|-------------------------------------|--------------------------------|--------------------------------|------------|-------------------|---------------------------------------|-----------|-------------------------|-----------------------------|------------|-------------------|-------------------|-------------------------|-------------------|--|--------|-------------------|-------------------|--------|-------------------|-------------------|------------------------|-------------------|-------------------|--------|-------------------|----------------------|--------|-------------------|--------|------|-------------------|--------|------|-------------------|--------|
| | Total in taxable income | Itemized deductions limitation | | | Medical and dental expenses deduction | | | Medical and dental expenses | | | | | | Medical and dental expenses limitation | | | | | | Total | | | | | | | | | | | | | | | |
| | | Number of returns | Amount | (48) | Number of returns | Amount | (49) | Number of returns | Amount | (50) | Number of returns | Amount | (51) | Number of returns | Amount | (52) | Number of returns | Amount | (53) | Number of returns | Amount | (54) | Number of returns | Amount | (55) | Number of returns | Amount | (56) | Amount | (57) | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All returns, total..... | 572,541,293 | 4,052,677 | 19,082,977 | 5,397,041 | 27,002,499 | 5,397,041 | 41,842,872 | 5,396,040 | 14,840,374 | 34,855,375 | 203,775,741 | | | | | | | | | | | | | | | | | | | | | | | | |
| Under \$5,000..... | 2,206,351 | - | 650,359 | 127,915 | 650,359 | 127,915 | 677,183 | 126,913 | 26,823 | 175,583 | 351,944 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$5,000 under \$10,000..... | 4,686,054 | - | 1,966,585 | 315,870 | 1,966,585 | 315,870 | 2,156,739 | 315,870 | 190,154 | 432,097 | 704,871 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$10,000 under \$15,000..... | 8,827,240 | - | 2,754,336 | 507,703 | 2,754,336 | 507,703 | 3,233,651 | 507,703 | 479,315 | 820,125 | 1,663,056 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$15,000 under \$20,000..... | 13,016,773 | - | 3,499,693 | 640,516 | 3,499,693 | 640,516 | 4,335,330 | 640,516 | 835,636 | 1,338,495 | 2,395,903 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$20,000 under \$25,000..... | 15,211,056 | - | 2,275,367 | 546,946 | 2,275,367 | 546,946 | 3,200,706 | 546,946 | 925,340 | 1,496,550 | 3,206,052 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$25,000 under \$30,000..... | 19,048,138 | - | 1,714,322 | 500,530 | 1,714,322 | 500,530 | 2,813,021 | 500,530 | 1,031,699 | 1,806,569 | 4,220,798 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$30,000 under \$35,000..... | 20,405,974 | - | 430,098 | 430,098 | 430,098 | 430,098 | 2,762,611 | 430,098 | 1,047,769 | 1,981,460 | 5,172,040 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$35,000 under \$40,000..... | 24,603,924 | - | 425,362 | 425,362 | 1,718,831 | 425,362 | 2,916,975 | 425,362 | 1,198,144 | 2,221,480 | 6,433,710 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$40,000 under \$45,000..... | 25,617,691 | - | 1,498,508 | 391,815 | 1,498,508 | 391,815 | 2,746,875 | 391,815 | 1,248,366 | 2,206,535 | 6,956,746 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$45,000 under \$50,000..... | 27,441,737 | - | 308,304 | 308,304 | 1,019,018 | 308,304 | 2,116,784 | 308,304 | 1,097,765 | 2,321,539 | 8,048,164 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$50,000 under \$55,000..... | 26,808,609 | - | 244,458 | 244,458 | 889,260 | 244,458 | 1,847,765 | 244,458 | 958,505 | 2,162,515 | 8,239,293 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$55,000 under \$60,000..... | 28,710,991 | 98 | 1,209,593 | 197,712 | 1,209,593 | 197,712 | 2,059,271 | 197,712 | 849,677 | 2,203,502 | 9,150,570 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$60,000 under \$65,000..... | 75,763,939 | 55,114 | 13,926 | 361,574 | 2,345,000 | 361,574 | 4,142,403 | 361,574 | 1,797,403 | 5,387,834 | 25,550,974 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$65,000 under \$70,000..... | 84,321,964 | 34,569 | 27,632 | 266,801 | 1,678,533 | 266,801 | 3,366,540 | 266,801 | 1,688,007 | 4,872,870 | 30,131,499 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$70,000 under \$75,000..... | 99,815,487 | 2,537,674 | 2,277,065 | 117,605 | 1,494,927 | 117,605 | 2,615,047 | 117,605 | 1,120,120 | 4,213,817 | 40,201,746 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$75,000 under \$80,000..... | 47,603,808 | 1,122,737 | 5,798,876 | 12,035 | 370,343 | 12,035 | 612,842 | 12,035 | 242,499 | 1,119,307 | 23,847,977 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$80,000 under \$85,000..... | 15,914,229 | 194,039 | 3,220,709 | 1,649 | 116,960 | 1,649 | 198,155 | 1,649 | 81,195 | 193,411 | 9,445,097 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$85,000 under \$90,000..... | 32,537,330 | 102,096 | 7,743,672 | 149 | 19,019 | 149 | 40,976 | 149 | 21,956 | 101,684 | 18,055,300 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$90,000 under \$95,000..... | 537,679,516 | 4,050,556 | 19,064,681 | 4,218,008 | 16,250,307 | 4,218,008 | 29,732,810 | 4,218,008 | 13,482,503 | 32,998,564 | 198,942,490 | | | | | | | | | | | | | | | | | | | | | | | | |
| \$95,000 under \$100,000..... | 34,861,778 | 2,121 | 18,296 | 1,179,034 | 10,752,192 | 1,179,034 | 12,110,062 | 1,178,032 | 1,357,870 | 1,856,810 | 4,833,250 | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxable returns, total..... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nontaxable returns, total..... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total itemized deductions—continued | | | | | | | | | | | | Interest paid deduction | | | | | | | | | | | | | | | | | | | | | | | |
| Size of adjusted gross income | Taxes paid deduction—continued | | | | | | | | | | | | Other taxes | | | | Total | | | | Home mortgage interest | | | | | | | | | | | | | | |
| | State and local income taxes | | | Real estate taxes | | | Personal property taxes | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Number of returns | Amount | (58) | Number of returns | Amount | (59) | Number of returns | Amount | (60) | Number of returns | Amount | (61) | Number of returns | Amount | (62) | Number of returns | Amount | (63) | Number of returns | Amount | (64) | Number of returns | Amount | (65) | Number of returns | Amount | (66) | Number of returns | Amount | (67) | Number of returns | Amount | (68) | Number of returns | Amount |
| All returns, total..... | 29,717,110 | 124,376,029 | 31,347,761 | 71,233,197 | 16,653,712 | 6,671,883 | 3,641,477 | 1,494,631 | 29,803,126 | 233,150,728 | 29,436,218 | 220,203,297 | | | | | | | | | | | | | | | | | | | | | | | |
| Under \$5,000..... | 71,753 | 47,122 | 154,617 | 281,240 | 55,529 | 15,254 | 13,311 | 8,329 | 139,623 | 840,089 | 137,875 | 817,570 | | | | | | | | | | | | | | | | | | | | | | | |
| \$5,000 under \$10,000..... | 231,427 | 85,957 | 343,561 | 560,351 | 140,670 | 34,396 | 26,839 | 24,167 | 292,099 | 1,370,302 | 282,971 | 1,333,746 | | | | | | | | | | | | | | | | | | | | | | | |
| \$10,000 under \$15,000..... | 516,933 | 246,666 | 683,948 | 1,301,117 | 302,252 | 99,468 | 68,930 | 63,711 | 565,298 | 2,972,334 | 551,953 | 2,909,984 | | | | | | | | | | | | | | | | | | | | | | | |
| \$15,000 under \$20,000..... | 828,044 | 580,489 | 960,864 | 1,634,636 | 499,904 | 117,067 | 96,930 | 49,249 | 868,044 | 4,783,398 | 854,778 | 4,667,518 | | | | | | | | | | | | | | | | | | | | | | | |
| \$20,000 under \$25,000..... | 1,177,618 | 1,061,997 | 1,284,435 | 1,942,161 | 613,214 | 152,645 | 108,976 | 49,249 | 1,190,719 | 6,623,500 | 1,179,708 | 6,471,002 | | | | | | | | | | | | | | | | | | | | | | | |
| \$25,000 under \$30,000..... | 1,496,744 | 1,631,365 | 1,508,138 | 2,303,360 | 835,908 | 243,774 | 181,579 | 42,298 | 1,494,044 | 8,155,183 | 1,478,664 | 7,981,297 | | | | | | | | | | | | | | | | | | | | | | | |
| \$30,000 under \$35,000..... | 1,679,711 | 2,237,434 | 1,727,277 | 2,655,973 | 935,562 | 240,908 | 180,604 | 37,725 | 1,651,290 | 9,159,087 | 1,649,308 | 9,003,932 | | | | | | | | | | | | | | | | | | | | | | | |
| \$35,000 under \$40,000..... | 1,966,178 | 3,066,050 | 1,954,308 | 2,985,569 | 1,077,392 | 328,508 | 223,149 | 53,582 | 1,908,832 | 11,136,075 | 1,894,903 | 10,956,686 | | | | | | | | | | | | | | | | | | | | | | | |
| \$40,000 under \$45,000..... | 1,891,602 | 3,475,829 | 1,943,798 | 3,104,492 | 1,052,353 | 337,064 | 174,760 | 39,362 | 1,884,822 | 11,381,314 | 1,868,567 | 11,265,383 | | | | | | | | | | | | | | | | | | | | | | | |
| \$45,000 under \$50,000..... | 1,999,384 | 4,098,319 | 2,049,311 | 3,507,389 | 1,122,598 | 382,694 | 230,601 | 59,762 | 2,037,635 | 12,565,586 | 2,022,009 | 12,444,632 | | | | | | | | | | | | | | | | | | | | | | | |
| \$50,000 under \$55,000..... | 1,917,737 | 4,357,849 | 1,963,130 | 3,456,835 | 1,119,162 | 377,245 | 200,524 | 47,364 | 1,896,015 | 12,119,384 | 1,891,814 | 11,979,697 | | | | | | | | | | | | | | | | | | | | | | | |
| \$55,000 under \$60,000..... | 1,924,355 | 5,039,089 | 1,993,063 | 3,636,501 | 1,104,748 | 431,606 | 197,017 | 43,374 | 1,971,702 | 12,882,010 | 1,959,519 | 12,745,555 | | | | | | | | | | | | | | | | | | | | | | | |
| \$60,000 under \$65,000..... | 4,731,734 | 14,191,619 | 4,969,882 | 10,083,713 | 2,685,873 | 1,070,919 | 563,542 | 204,722 | 4,794,633 | 33,276,069 | 4,766,683 | 32,618,909 | | | | | | | | | | | | | | | | | | | | | | | |
| \$65,000 under \$70,000..... | 4,323,770 | 17,596,433 | 4,529,648 | 11,238,562 | 2,409,385 | 1,096,203 | 585,216 | 200,299 | 4,314,530 | 35,792,939 | 4,259,698 | 34,889,334 | | | | | | | | | | | | | | | | | | | | | | | |
| \$70,000 under \$75,000..... | 3,694,240 | 25,338,899 | 3,942,258 | 13,454,059 | 2,059,283 | 1,108,517 | 579,259 | 300,272 | 3,612,881 | 40,632,045 | 3,540,044 | 39,155,499 | | | | | | | | | | | | | | | | | | | | | | | |
| \$75,000 under \$80,000..... | 997,098 | 17,317,386 | 1,057,704 | 5,977,730 | 511,526 | 383,470 | 172,528 | 169,391 | 339,830 | 17,648,871 | 890,111 | 15,405,928 | | | | | | | | | | | | | | | | | | | | | | | |
| \$80,000 under \$85,000..... | 175,274 | 7,658,676 | 1,84,666 | 1,631,049 | 84,497 | 106,774 | 30,481 | 48,598 | 158,567 | 4,795,062 | 141,488 | 3,406,908 | | | | | | | | | | | | | | | | | | | | | | | |
| \$85,000 under \$90,000..... | 93,509 | 16,344,849 | 97,155 | 1,478,460 | 43,855 | 145,372 | 16,695 | 86,620 | 82,562 | 7,017,479 | 66,124 | 2,149,716 | | | | | | | | | | | | | | | | | | | | | | | |
| \$90,000 under \$95,000..... | 28,566,201 | 123,437,445 | 29,702,829 | 67,681,650 | 15,951,328 | 6,440,013 | 3,495,811 | 111,248 | 28,253,652 | 220,178,145 | 27,907,056 | 208,272,447 | | | | | | | | | | | | | | | | | | | | | | | |
| \$95,000 under \$100,000..... | 1,150,909 | 938,584 | 1,644,933 | 3,551,547 | 702,384 | 231,871 | 148,666 | 111,248 | 1,383,383 | 12,972,583 | 1,529,162 | 11,930,850 | | | | | | | | | | | | | | | | | | | | | | | |
| Taxable returns, total..... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nontaxable returns, total..... | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Total itemized deductions—continued | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|-----------------------------------|-------------|----------------------------|-----------|----------------------------------|-----------|-------------------|------------|---|------------|-------------------|------------|--|--------|--|--|--|--|--|--|--|--|--|--|
| Size of adjusted gross income | Interest paid deduction—continued | | | | | | | | Contributions deduction | | | | | | | | | | | | | | | |
| | Home mortgage interest—continued | | | | Deductible points | | | | Investment interest expense deduction | | | | Total | | | | | | | | | | | |
| | Paid to financial institutions | | Paid to individuals | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| All returns, total..... | 28,835,719 | 213,802,207 | 1,981,144 | 6,401,089 | 2,497,152 | 1,570,688 | 1,609,979 | 11,376,744 | 31,591,983 | 86,159,305 | 30,641,690 | 65,658,168 | | | | | | | | | | | | |
| Under \$5,000..... | 130,958 | 781,583 | 9,189 | 35,988 | 12,947 | 6,278 | 3,904 | 16,240 | 116,558 | 88,328 | 108,498 | 117,631 | | | | | | | | | | | | |
| \$5,000 under \$10,000..... | 276,746 | 1,294,944 | 9,106 | 38,801 | 17,386 | 5,996 | 15,209 | 30,560 | 341,297 | 409,263 | 325,399 | 450,812 | | | | | | | | | | | | |
| \$10,000 under \$15,000..... | 545,164 | 2,865,664 | 16,966 | 44,320 | 36,037 | 23,089 | 23,195 | 39,261 | 666,146 | 879,422 | 639,014 | 806,401 | | | | | | | | | | | | |
| \$15,000 under \$20,000..... | 830,835 | 4,464,914 | 54,257 | 202,604 | 46,194 | 20,558 | 32,241 | 95,321 | 959,197 | 1,347,549 | 916,779 | 1,153,996 | | | | | | | | | | | | |
| \$20,000 under \$25,000..... | 1,153,104 | 6,276,203 | 62,367 | 194,798 | 67,931 | 31,082 | 41,446 | 121,417 | 1,232,625 | 1,743,859 | 1,175,095 | 1,470,863 | | | | | | | | | | | | |
| \$25,000 under \$30,000..... | 1,443,663 | 7,723,038 | 88,269 | 258,259 | 86,262 | 72,586 | 33,697 | 101,300 | 1,574,770 | 2,191,019 | 1,522,308 | 1,893,706 | | | | | | | | | | | | |
| \$30,000 under \$35,000..... | 1,617,902 | 8,760,644 | 97,673 | 243,287 | 101,945 | 118,646 | 32,951 | 36,510 | 1,751,039 | 2,608,340 | 1,690,583 | 2,331,672 | | | | | | | | | | | | |
| \$35,000 under \$40,000..... | 1,851,386 | 10,611,526 | 131,148 | 345,160 | 141,195 | 106,774 | 40,123 | 72,616 | 1,916,873 | 2,693,467 | 1,843,165 | 2,285,032 | | | | | | | | | | | | |
| \$40,000 under \$45,000..... | 1,834,590 | 10,991,022 | 103,569 | 274,361 | 101,013 | 27,545 | 64,057 | 88,386 | 1,921,614 | 3,172,124 | 1,847,382 | 2,690,572 | | | | | | | | | | | | |
| \$45,000 under \$50,000..... | 1,956,024 | 12,008,667 | 143,018 | 435,966 | 160,906 | 63,681 | 34,834 | 57,272 | 2,097,231 | 3,441,715 | 2,032,380 | 2,904,501 | | | | | | | | | | | | |
| \$50,000 under \$55,000..... | 1,853,491 | 11,579,465 | 116,466 | 400,231 | 154,485 | 79,963 | 41,478 | 59,724 | 1,932,019 | 3,338,312 | 1,888,041 | 2,872,396 | | | | | | | | | | | | |
| \$55,000 under \$60,000..... | 1,911,218 | 12,428,981 | 141,648 | 316,574 | 178,738 | 75,249 | 52,940 | 61,206 | 2,010,975 | 3,461,609 | 1,940,949 | 2,904,624 | | | | | | | | | | | | |
| \$60,000 under \$75,000..... | 4,681,283 | 31,766,970 | 305,118 | 851,939 | 358,769 | 255,783 | 174,533 | 401,377 | 5,009,548 | 9,586,613 | 4,849,611 | 8,262,445 | | | | | | | | | | | | |
| \$75,000 under \$100,000..... | 4,198,505 | 34,046,332 | 323,090 | 843,002 | 436,940 | 237,778 | 248,604 | 665,826 | 4,654,420 | 11,255,889 | 4,526,621 | 9,538,946 | | | | | | | | | | | | |
| \$100,000 under \$200,000..... | 3,476,725 | 37,989,604 | 280,561 | 1,165,895 | 417,886 | 271,528 | 383,019 | 1,205,018 | 4,036,635 | 13,806,769 | 3,980,058 | 11,139,001 | | | | | | | | | | | | |
| \$200,000 under \$500,000..... | 871,708 | 14,908,405 | 79,612 | 497,524 | 145,415 | 136,960 | 263,863 | 2,105,983 | 1,082,521 | 8,693,234 | 1,068,803 | 6,423,424 | | | | | | | | | | | | |
| \$500,000 under \$1,000,000..... | 138,156 | 3,249,837 | 13,868 | 157,070 | 23,114 | 23,867 | 73,059 | 1,364,287 | 188,788 | 3,793,552 | 187,801 | 2,604,010 | | | | | | | | | | | | |
| \$1,000,000 or more..... | 64,259 | 2,054,406 | 5,219 | 95,310 | 9,990 | 13,324 | 50,828 | 4,854,440 | 99,728 | 13,648,238 | 99,203 | 5,808,136 | | | | | | | | | | | | |
| Taxable returns, total..... | 27,342,586 | 202,288,270 | 1,901,850 | 5,994,177 | 2,376,370 | 1,501,176 | 1,523,239 | 10,404,522 | 30,122,373 | 83,840,214 | 29,251,111 | 63,486,290 | | | | | | | | | | | | |
| Non-taxable returns, total..... | 1,493,133 | 11,513,937 | 79,295 | 416,912 | 120,783 | 69,512 | 86,740 | 972,222 | 1,469,610 | 2,319,091 | 1,390,580 | 2,171,877 | | | | | | | | | | | | |
| Total itemized deductions—continued | | | | | | | | | | | | | | | | | | | | | | | | |
| Size of adjusted gross income | Contributions deduction—continued | | | | | | | | Miscellaneous deductions subject to 2% AGI limitation | | | | | | | | | | | | | | | |
| | Other than cash contributions | | Carryover from prior years | | Casualty or theft loss deduction | | | | Total | | | | Unreimbursed employee business expense | | | | | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| All returns, total..... | 16,037,388 | 21,298,819 | 275,700 | 6,954,389 | 163,674 | 2,879,197 | 8,436,403 | 34,042,566 | 11,183,731 | 36,582,373 | | | | | | | | | | | | | | |
| Under \$5,000..... | 38,115 | 19,669 | 10,934 | 25,348 | -3,736 | 232,292 | 6,957 | 40,684 | 5,725 | 9,305 | | | | | | | | | | | | | | |
| \$5,000 under \$10,000..... | 95,813 | 58,287 | 20,575 | 5,382 | 117,118 | 21,803 | 191,641 | 452,391 | 62,423 | 141,168 | | | | | | | | | | | | | | |
| \$10,000 under \$15,000..... | 223,399 | 110,771 | 12,244 | 154,991 | 9,912 | 36,201 | 178,681 | 452,391 | 157,668 | 402,990 | | | | | | | | | | | | | | |
| \$15,000 under \$20,000..... | 377,300 | 210,470 | 34,065 | 103,713 | 10,265 | 61,711 | 279,712 | 830,815 | 252,411 | 742,901 | | | | | | | | | | | | | | |
| \$20,000 under \$25,000..... | 551,338 | 517,337 | 20,563 | 59,327 | 15,041 | 210,846 | 344,670 | 1,014,049 | 358,402 | 975,456 | | | | | | | | | | | | | | |
| \$25,000 under \$30,000..... | 742,583 | 359,034 | 19,117 | 27,519 | 7,619 | 842,952 | 507,527 | 1,788,209 | 544,668 | 1,728,989 | | | | | | | | | | | | | | |
| \$30,000 under \$35,000..... | 766,305 | 492,258 | 15,282 | 295,526 | 21,569 | 144,759 | 527,770 | 1,520,884 | 655,967 | 1,633,886 | | | | | | | | | | | | | | |
| \$35,000 under \$40,000..... | 961,118 | 368,622 | 17,059 | 46,825 | 21,290 | 314,995 | 585,562 | 2,158,441 | 791,992 | 2,263,698 | | | | | | | | | | | | | | |
| \$40,000 under \$45,000..... | 941,249 | 476,481 | 11,871 | 68,649 | 13,621 | 423,878 | 571,283 | 1,947,966 | 787,349 | 2,183,653 | | | | | | | | | | | | | | |
| \$45,000 under \$50,000..... | 1,090,364 | 529,128 | 15,211 | 56,223 | 6,243 | 8,994 | 618,484 | 2,232,579 | 817,963 | 2,442,508 | | | | | | | | | | | | | | |
| \$50,000 under \$55,000..... | 937,026 | 480,420 | 9,736 | 23,732 | 10,424 | 136,944 | 555,607 | 1,976,767 | 765,675 | 2,283,821 | | | | | | | | | | | | | | |
| \$55,000 under \$60,000..... | 1,002,914 | 1,700,095 | 7,838 | 8,435 | 35,047 | 545,055 | 1,869,000 | 4,459,838 | 789,326 | 2,188,318 | | | | | | | | | | | | | | |
| \$60,000 under \$75,000..... | 2,665,261 | 1,341,095 | 21,836 | 373,712 | 15,145 | 46,639 | 1,246,268 | 4,847,047 | 1,938,018 | 5,502,950 | | | | | | | | | | | | | | |
| \$75,000 under \$100,000..... | 2,634,505 | 1,702,619 | 10,560 | 122,621 | 10,193 | 72,789 | 1,192,698 | 4,847,047 | 1,786,720 | 6,142,895 | | | | | | | | | | | | | | |
| \$100,000 under \$200,000..... | 2,300,448 | 2,409,981 | 29,498 | 937,821 | 3,745 | 185,130 | 880,495 | 4,982,528 | 1,205,945 | 5,683,187 | | | | | | | | | | | | | | |
| \$200,000 under \$500,000..... | 574,861 | 1,793,008 | 12,528 | 1,455,621 | 1,560 | 76,369 | 182,607 | 2,020,230 | 230,044 | 1,756,686 | | | | | | | | | | | | | | |
| \$500,000 under \$1,000,000..... | 89,375 | 1,269,807 | 3,509 | 684,098 | 124 | 17,075 | 23,481 | 611,574 | 24,205 | 301,078 | | | | | | | | | | | | | | |
| \$1,000,000 or more..... | 45,414 | 7,479,736 | 3,274 | 2,429,579 | *38 | *10,772 | 11,426 | 1,097,924 | 9,231 | 198,882 | | | | | | | | | | | | | | |
| Taxable returns, total..... | 15,484,224 | 20,873,306 | 206,503 | 6,474,475 | 128,820 | 651,373 | 7,939,838 | 32,376,175 | 10,633,396 | 35,213,548 | | | | | | | | | | | | | | |
| Non-taxable returns, total..... | 553,165 | 425,513 | 69,197 | 479,914 | 34,853 | 2,027,824 | 496,565 | 1,664,391 | 350,335 | 1,368,825 | | | | | | | | | | | | | | |

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Total itemized deductions--continued | | | | | | | | | | Exemptions | | Taxable income | | |
|-------------------------------|--|-------------|-------------------------|-------------------|--|-------------------|---|-------------------|----------------------|-------------------------|-------------------|---------------|-------------------|-------------|--------|
| | Miscellaneous deductions subject to 2% AGI limitation--continued | | Gambling loss deduction | | Miscellaneous deductions other than gambling | | Total unlimited miscellaneous deduction | | Number of exemptions | Amount | Number of returns | Amount | Number of returns | Amount | |
| | Tax preparation fees | | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | | | | | | | Amount |
| | Number of returns | Amount | | | | | | | | | | | | | |
| All returns, total | 12,418,581 | 2,857,264 | 593,386 | 243,142 | 3,818,028 | 796,205 | 827,493 | 4,614,234 | 92,296,951 | 226,545,020 | 33,611,050 | 2,028,488,887 | (103) | | |
| Under \$5,000 | 54,538 | 8,457 | 1,239 | *152 | *1,824 | *830 | *1,391 | *2,653 | 316,009 | 804,023 | *11,983 | *20,661 | | | |
| \$5,000 under \$10,000 | 163,493 | 25,195 | *5,280 | *2,484 | *19,144 | *2,445 | *6,533 | *21,588 | 751,735 | 1,914,333 | 132,595 | 221,716 | | | |
| \$10,000 under \$15,000 | 262,504 | 41,135 | 15,794 | *1,702 | 66,660 | *2,839 | 17,497 | 69,500 | 1,419,478 | 3,616,865 | 447,170 | 1,539,928 | | | |
| \$15,000 under \$20,000 | 394,386 | 60,633 | 21,286 | 14,547 | 75,199 | 22,505 | 34,689 | 97,704 | 2,275,414 | 5,789,616 | 877,455 | 5,278,677 | | | |
| \$20,000 under \$25,000 | 507,256 | 86,561 | 31,483 | *5,927 | 136,045 | *1,337 | 37,410 | 137,382 | 3,106,593 | 7,918,087 | 1,335,466 | 12,757,877 | | | |
| \$25,000 under \$30,000 | 633,107 | 87,685 | 19,422 | *14,104 | 60,692 | *7,962 | 33,181 | 68,655 | 3,740,836 | 9,532,125 | 1,740,832 | 23,545,408 | | | |
| \$30,000 under \$35,000 | 711,268 | 93,452 | 28,581 | 21,965 | 66,125 | 19,896 | 47,427 | 86,021 | 4,326,405 | 11,021,105 | 1,991,993 | 34,721,134 | | | |
| \$35,000 under \$40,000 | 813,652 | 113,697 | 23,572 | 12,007 | 134,768 | 13,636 | 35,579 | 148,404 | 5,302,819 | 13,513,823 | 2,217,498 | 46,485,134 | | | |
| \$40,000 under \$45,000 | 843,485 | 131,136 | 46,462 | 13,534 | 229,276 | 7,878 | 59,996 | 237,154 | 5,465,464 | 13,930,563 | 2,205,715 | 55,616,378 | | | |
| \$45,000 under \$50,000 | 796,211 | 126,941 | 41,308 | 15,399 | 92,026 | 33,654 | 56,700 | 125,680 | 5,942,250 | 15,147,873 | 2,328,627 | 68,302,844 | | | |
| \$50,000 under \$55,000 | 723,468 | 110,807 | 33,202 | *6,958 | 79,672 | *28,977 | 40,160 | 108,649 | 6,002,133 | 15,298,647 | 2,170,859 | 72,214,146 | | | |
| \$55,000 under \$60,000 | 760,080 | 125,182 | 27,194 | *14,623 | 63,736 | *39,523 | 41,816 | 103,259 | 6,320,166 | 16,113,941 | 2,207,309 | 82,402,860 | | | |
| \$60,000 under \$75,000 | 1,950,293 | 336,676 | 93,719 | 36,202 | 445,223 | 67,509 | 129,768 | 512,732 | 15,877,833 | 40,479,570 | 5,395,119 | 245,330,104 | | | |
| \$75,000 under \$100,000 | 1,837,933 | 404,092 | 107,237 | 28,132 | 529,220 | 41,680 | 135,361 | 570,900 | 14,659,835 | 37,370,046 | 4,899,362 | 300,423,001 | | | |
| \$100,000 under \$200,000 | 1,465,040 | 537,996 | 70,251 | 31,399 | 641,693 | 147,712 | 100,534 | 789,405 | 12,568,462 | 31,517,316 | 4,231,793 | 425,027,121 | | | |
| \$200,000 under \$500,000 | 399,933 | 332,790 | 21,509 | 17,537 | 496,017 | 250,643 | 37,271 | 746,660 | 3,367,406 | 2,577,087 | 1,121,523 | 275,528,430 | | | |
| \$500,000 under \$1,000,000 | 68,260 | 111,317 | 3,871 | 3,748 | 296,704 | 58,914 | 7,546 | 355,617 | 565,834 | 0 | 193,775 | 115,111,195 | | | |
| \$1,000,000 or more | 33,674 | 123,512 | 1,975 | 2,720 | 384,004 | 48,265 | 4,633 | 432,269 | 288,278 | 0 | 101,975 | 263,962,275 | | | |
| Taxable returns, total | 11,776,598 | 2,727,984 | 563,532 | 223,067 | 3,559,133 | 744,358 | 779,303 | 4,303,492 | 87,030,843 | 213,138,706 | 33,320,024 | 2,027,356,074 | | | |
| Nontaxable returns, total | 641,983 | 129,280 | 29,854 | 20,075 | 258,895 | 51,847 | 48,191 | 310,742 | 5,266,108 | 13,406,313 | 291,025 | 1,152,814 | | | |
| Size of adjusted gross income | Income tax before credits | | | Total tax credits | | | Income tax after credits | | | Alternative minimum tax | | | Total income tax | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | |
| | (104) | (105) | (106) | (107) | (108) | (109) | (110) | (111) | (112) | (113) | (114) | (115) | (116) | (117) | |
| All returns, total | 33,609,434 | 480,703,827 | 4,892,970 | 5,121,329 | 33,320,908 | 475,582,498 | 426,653 | 2,598,399 | 33,329,940 | 476,191,706 | 33,329,940 | 476,191,706 | 33,329,940 | 476,191,706 | |
| Under \$5,000 | 12,290 | 3,953 | *2,414 | *39 | 12,290 | 3,914 | *55 | *638 | 12,346 | 4,551 | *638 | 12,346 | 4,551 | | |
| \$5,000 under \$10,000 | 133,797 | 41,323 | 23,255 | 961 | 130,060 | 40,362 | *23 | *386 | 130,083 | 40,748 | *386 | 130,083 | 40,748 | | |
| \$10,000 under \$15,000 | 446,297 | 241,233 | 21,382 | 4,154 | 429,854 | 237,079 | *83 | *591 | 429,937 | 238,070 | *591 | 429,937 | 238,070 | | |
| \$15,000 under \$20,000 | 877,454 | 807,745 | 121,432 | 44,883 | 782,407 | 762,861 | *89 | *1,025 | 782,496 | 763,886 | *1,025 | 782,496 | 763,886 | | |
| \$20,000 under \$25,000 | 1,335,651 | 1,925,050 | 255,017 | 114,327 | 1,217,852 | 1,810,723 | *1,165 | *2,202 | 1,217,906 | 1,812,951 | *2,202 | 1,217,906 | 1,812,951 | | |
| \$25,000 under \$30,000 | 1,741,500 | 3,543,614 | 211,196 | 73,660 | 1,716,958 | 3,469,954 | *409 | *2,189 | 1,716,981 | 3,472,144 | *2,189 | 1,716,981 | 3,472,144 | | |
| \$30,000 under \$35,000 | 1,991,993 | 5,305,945 | 144,833 | 66,314 | 1,983,014 | 5,239,631 | 1,248 | 798 | 1,983,105 | 5,240,429 | 798 | 1,983,105 | 5,240,429 | | |
| \$35,000 under \$40,000 | 2,217,498 | 7,284,842 | 194,992 | 77,409 | 2,210,661 | 7,207,433 | 2,705 | 3,869 | 2,210,681 | 7,211,302 | 3,869 | 2,210,681 | 7,211,302 | | |
| \$40,000 under \$45,000 | 2,205,715 | 8,982,338 | 251,356 | 109,844 | 2,200,890 | 8,872,493 | 207 | 1,380 | 2,201,003 | 8,873,873 | 1,380 | 2,201,003 | 8,873,873 | | |
| \$45,000 under \$50,000 | 2,328,627 | 11,242,070 | 234,288 | 97,192 | 2,325,941 | 11,144,878 | 7,073 | 6,386 | 2,328,256 | 11,151,267 | 6,386 | 2,328,256 | 11,151,267 | | |
| \$50,000 under \$55,000 | 2,167,740 | 11,819,321 | 283,300 | 135,294 | 2,164,775 | 11,684,026 | 4,209 | 4,478 | 2,164,863 | 11,688,505 | 4,478 | 2,164,863 | 11,688,505 | | |
| \$55,000 under \$60,000 | 2,207,309 | 13,657,966 | 273,978 | 125,421 | 2,206,808 | 13,532,545 | 11,302 | 22,447 | 2,206,899 | 13,554,992 | 22,447 | 2,206,899 | 13,554,992 | | |
| \$60,000 under \$75,000 | 5,395,127 | 43,079,778 | 784,864 | 383,294 | 5,392,837 | 42,696,484 | 25,052 | 25,905 | 5,395,205 | 42,722,825 | 25,905 | 5,395,205 | 42,722,825 | | |
| \$75,000 under \$100,000 | 4,899,362 | 60,030,543 | 753,582 | 450,418 | 4,898,943 | 59,580,125 | 55,550 | 83,312 | 4,899,321 | 59,663,449 | 83,312 | 4,899,321 | 59,663,449 | | |
| \$100,000 under \$200,000 | 4,231,793 | 100,022,564 | 863,577 | 732,910 | 4,230,822 | 99,289,654 | 157,783 | 452,168 | 4,232,574 | 99,743,020 | 452,168 | 4,232,574 | 99,743,020 | | |
| \$200,000 under \$500,000 | 1,121,525 | 81,597,461 | 333,745 | 716,814 | 80,880,646 | 126,759 | 1,122,336 | 863,614 | 1,122,336 | 81,744,436 | 863,614 | 1,122,336 | 81,744,436 | | |
| \$500,000 under \$1,000,000 | 193,776 | 39,209,917 | 85,292 | 497,370 | 193,716 | 38,712,547 | 21,626 | 451,976 | 193,919 | 39,167,552 | 451,976 | 193,919 | 39,167,552 | | |
| \$1,000,000 or more | 101,979 | 91,908,167 | 54,466 | 1,491,023 | 90,417,144 | 1,315 | 11,315 | 674,634 | 102,030 | 91,097,705 | 674,634 | 102,030 | 91,097,705 | | |
| Taxable returns, total | 33,324,236 | 480,521,125 | 4,607,772 | 182,702 | 33,320,908 | 475,582,498 | 426,653 | 2,598,399 | 33,329,940 | 476,191,706 | 33,329,940 | 476,191,706 | 33,329,940 | 476,191,706 | |
| Nontaxable returns, total | 285,198 | 182,702 | 285,198 | 182,702 | 285,198 | 182,702 | 285,198 | 182,702 | 285,198 | 182,702 | 285,198 | 182,702 | 285,198 | 182,702 | |

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Item | All returns | | Joint returns of married persons | | Separate returns of married persons | |
|---|-------------------|---------------|----------------------------------|---------------|-------------------------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Adjusted gross income less deficit | 35,414,589 | 2,812,926,912 | 23,692,719 | 2,209,129,817 | 979,986 | 53,996,374 |
| Salaries and wages | 31,241,022 | 2,000,860,757 | 21,846,379 | 1,598,242,671 | 858,380 | 34,904,169 |
| Taxable interest | 29,436,155 | 91,872,821 | 20,522,621 | 61,720,213 | 636,861 | 2,269,936 |
| Tax-exempt interest | 3,076,283 | 37,826,498 | 2,036,069 | 24,020,185 | 50,427 | 985,171 |
| Dividends | 14,257,221 | 73,216,025 | 10,074,402 | 47,718,644 | 253,140 | 1,743,212 |
| State income tax refunds | 16,736,312 | 12,004,672 | 11,699,810 | 8,965,166 | 490,155 | 253,940 |
| Alimony received | 189,417 | 2,979,773 | 15,972 | 87,431 | *1,755 | *27,031 |
| Business or profession | | | | | | |
| Net income | 5,513,195 | 135,938,426 | 4,389,263 | 110,861,026 | 95,984 | 2,358,377 |
| Net loss | 2,234,992 | 11,482,786 | 1,791,720 | 9,061,340 | 42,543 | 145,418 |
| Sales of capital assets | | | | | | |
| Net gain in AGI ... | 9,152,701 | 205,800,175 | 6,452,157 | 157,194,601 | 155,047 | 6,203,988 |
| Net loss in AGI | 2,651,326 | 5,254,911 | 1,851,804 | 3,657,439 | 49,603 | 51,977 |
| Sales of property other than capital assets | 1,045,746 | -1,689,363 | 785,512 | -1,251,266 | 20,006 | -18,542 |
| Taxable IRA distributions | 2,093,420 | 24,617,444 | 1,423,264 | 18,604,237 | 27,823 | 455,488 |
| Taxable pensions and annuities | 6,858,925 | 103,093,923 | 4,697,157 | 73,572,117 | 111,699 | 1,588,604 |
| Rent and royalty | | | | | | |
| Net income | 3,095,990 | 34,716,869 | 2,299,629 | 26,789,234 | 55,856 | 654,459 |
| Net loss | 3,349,735 | 22,106,889 | 2,492,745 | 16,989,395 | 41,796 | 160,534 |
| Farm rental income less loss | 237,065 | 1,453,119 | 162,841 | 874,886 | 1,394 | 20,197 |
| Partnership and S Corporation net income less loss | 3,954,573 | 145,333,045 | 3,087,667 | 122,689,921 | 68,335 | 3,463,483 |
| Estate and trust net income less loss | 313,483 | 6,527,705 | 169,461 | 3,201,259 | 7,287 | 309,641 |
| Farm net income less loss | 657,798 | -3,617,616 | 552,347 | -3,117,379 | 9,043 | -25,011 |
| Unemployment compensation | 2,132,470 | 6,098,513 | 1,649,880 | 4,687,625 | 44,547 | 126,687 |
| Taxable social security benefits | 3,273,658 | 28,326,665 | 2,096,541 | 20,010,697 | 49,084 | 455,612 |
| Other income less loss | 2,345,619 | 12,370,160 | 1,792,043 | 9,825,585 | 43,047 | 267,277 |
| Total statutory adjustments | 8,273,887 | 29,111,530 | 6,229,612 | 22,109,001 | 162,020 | 629,345 |
| Primary IRA payments | 1,741,624 | 2,913,236 | 1,093,061 | 1,822,389 | 24,691 | 45,065 |
| Secondary IRA payments | 921,557 | 1,381,842 | 921,557 | 1,381,842 | - | - |
| Payments to a Keogh plan | 891,214 | 8,069,320 | 729,032 | 6,763,980 | 10,147 | 77,761 |
| Deduction for self-employment tax | 5,938,419 | 8,914,489 | 4,761,250 | 7,321,114 | 111,968 | 150,095 |
| Moving expenses adjustment | 400,643 | 1,050,605 | 293,362 | 787,872 | 4,529 | 12,533 |
| Total itemized deductions | 35,414,589 | 572,541,293 | 23,692,719 | 427,922,239 | 979,986 | 10,596,327 |
| Itemized deductions limitation | 4,052,677 | 19,082,977 | 3,448,687 | 16,179,441 | 146,733 | 531,784 |
| Medical and dental expenses deduction | 5,397,041 | 27,002,499 | 3,181,653 | 12,695,062 | 147,999 | 424,164 |
| Taxes paid deduction | 34,855,375 | 203,775,741 | 23,543,370 | 157,778,723 | 947,800 | 3,883,860 |
| Interest paid deduction | 29,803,126 | 233,150,728 | 21,329,123 | 181,512,014 | 693,804 | 3,849,157 |
| Contributions deduction | 31,591,983 | 86,159,305 | 21,792,282 | 65,987,827 | 804,700 | 1,862,005 |
| Casualty or theft loss deduction | 163,674 | 2,879,197 | 89,603 | 1,164,338 | *6,251 | *38,924 |
| Total miscellaneous deductions | 9,058,877 | 38,656,800 | 5,640,783 | 24,963,716 | 250,332 | 1,070,000 |
| Taxable income | 33,611,050 | 2,028,488,887 | 23,377,037 | 1,605,266,113 | 959,759 | 40,329,653 |
| Total tax credits | 4,892,970 | 5,121,329 | 3,811,019 | 3,957,616 | 39,485 | 180,989 |
| Child care credit | 2,915,438 | 1,245,659 | 2,501,465 | 1,059,637 | *13,656 | *6,482 |
| Credit for the elderly or disabled | *3,148 | *205 | *563 | *38 | - | - |
| Foreign tax credit | 1,350,110 | 2,257,350 | 954,575 | 1,667,887 | 23,902 | 144,912 |
| Earned income credit used to offset income tax before credits | 424,209 | 159,202 | 191,405 | 61,660 | - | - |
| Minimum tax credit | 104,332 | 639,424 | 80,787 | 529,758 | 1,277 | 12,602 |
| General business credit | 220,378 | 631,273 | 176,017 | 507,987 | 1,221 | 13,496 |
| Empowerment zone employment credit | - | - | - | - | - | - |
| Income tax after credits | 33,320,908 | 475,582,498 | 22,597,465 | 378,247,019 | 925,547 | 10,213,628 |
| Alternative minimum tax | 426,653 | 2,598,399 | 300,455 | 1,962,627 | 16,878 | 90,493 |
| Total income tax | 33,329,940 | 478,191,706 | 22,602,988 | 380,217,822 | 925,752 | 10,304,723 |
| Total tax liability | 33,827,643 | 497,840,909 | 22,931,131 | 396,172,955 | 946,271 | 10,646,104 |
| Total tax payments | 34,204,372 | 503,972,701 | 23,197,244 | 396,228,658 | 918,828 | 10,291,292 |
| Income tax withheld | 31,964,051 | 357,552,036 | 22,083,559 | 282,270,497 | 873,400 | 6,222,939 |
| Estimated tax payments | 5,867,096 | 115,737,981 | 4,001,434 | 89,919,106 | 91,639 | 2,929,322 |
| Overpayment refunded | 22,459,761 | 48,590,626 | 14,443,778 | 33,278,923 | 551,681 | 723,634 |
| Tax due at time of filing | 10,850,742 | 57,737,442 | 7,953,921 | 45,161,937 | 384,555 | 1,566,552 |

Footnotes at end of table

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Item | Returns of heads of households | | Returns of surviving spouses | | Returns of single persons | |
|--|-----------------------------------|-------------|---------------------------------|-----------|------------------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| Adjusted gross income less deficit | 2,399,958 | 113,485,320 | 41,707 | 2,335,814 | 8,300,220 | 433,979,587 |
| Salaries and wages | 2,218,650 | 92,714,191 | 31,330 | 962,235 | 6,286,283 | 274,037,490 |
| Taxable interest | 1,607,544 | 2,000,970 | 41,707 | 284,463 | 6,627,423 | 25,597,239 |
| Tax-exempt interest | 83,106 | 722,949 | 3,585 | 26,453 | 903,094 | 12,071,741 |
| Dividends | 567,411 | 1,616,257 | 26,243 | 68,899 | 3,336,025 | 22,069,013 |
| State income tax refunds | 1,220,100 | 854,061 | 17,910 | 14,861 | 3,308,337 | 1,916,644 |
| Alimony received | 81,929 | 1,474,276 | - | - | 89,761 | 1,391,035 |
| Business or profession | | | | | | |
| Net income | 224,014 | 3,960,712 | 8,750 | 267,557 | 795,183 | 18,490,754 |
| Net loss | 86,146 | 525,127 | *50 | *106 | 314,533 | 1,750,794 |
| Sales of capital assets | | | | | | |
| Net gain in AGI | 358,788 | 4,426,636 | 13,313 | 160,253 | 2,173,395 | 37,814,697 |
| Net loss in AGI | 99,040 | 213,353 | 609 | 894 | 650,269 | 1,331,247 |
| Sales of property other than capital assets | 31,727 | -99,440 | 1,679 | 30,168 | 206,821 | -350,283 |
| Taxable IRA distributions | 87,387 | 639,003 | *4,017 | *88,230 | 550,930 | 4,830,487 |
| Taxable pensions and annuities | 298,042 | 3,546,124 | 20,429 | 369,714 | 1,731,598 | 24,017,362 |
| Rent and royalty | | | | | | |
| Net income | 102,973 | 859,265 | 1,733 | 15,661 | 635,799 | 6,398,250 |
| Net loss | 184,135 | 1,225,682 | *1,341 | *7,788 | 629,717 | 3,723,491 |
| Farm rental income less loss | 2,824 | 21,381 | - | - | 70,005 | 536,656 |
| Partnership and S Corporation net income less loss | 102,227 | 3,186,916 | 1,038 | 99,433 | 695,306 | 15,893,293 |
| Estate and trust net income less loss | 13,481 | 297,251 | *213 | *23,052 | 123,040 | 2,696,502 |
| Farm net income less loss | 16,530 | -127,807 | - | - | 79,879 | -347,419 |
| Unemployment compensation | 87,771 | 230,183 | - | - | 350,273 | 1,054,018 |
| Taxable social security benefits | 51,515 | 358,035 | *6,335 | *48,341 | 1,070,182 | 7,453,980 |
| Other income less loss | 103,509 | 369,998 | 4,762 | -2,140 | 402,258 | 1,909,439 |
| Total statutory adjustments | 375,575 | 1,235,401 | 12,474 | 94,541 | 1,494,206 | 5,043,241 |
| Primary IRA payments | 87,173 | 151,552 | *2,202 | *4,404 | 534,497 | 889,826 |
| Secondary IRA payments | - | - | - | - | - | - |
| Payments to a Keogh plan | 17,818 | 146,840 | *3,094 | *27,144 | 131,122 | 1,053,595 |
| Deduction for self-employment tax | 226,500 | 253,992 | 9,472 | 16,439 | 829,229 | 1,172,848 |
| Moving expenses adjustment | 26,091 | 84,026 | *1,145 | *1,202 | 75,517 | 164,972 |
| Total itemized deductions | 2,399,958 | 29,727,522 | 41,707 | 755,789 | 8,300,220 | 103,539,417 |
| Itemized deductions limitation | 71,691 | 309,182 | 1,626 | 10,199 | 383,941 | 2,052,371 |
| Medical and dental expenses deduction | 422,633 | 1,182,135 | *8,918 | *45,276 | 1,635,838 | 12,655,862 |
| Taxes paid deduction | 2,350,554 | 9,102,200 | 41,707 | 223,779 | 7,971,944 | 32,787,178 |
| Interest paid deduction | 2,060,232 | 13,983,685 | 33,038 | 245,108 | 5,686,928 | 33,560,764 |
| Contributions deduction | 2,144,948 | 3,166,920 | 41,662 | 205,611 | 6,808,391 | 14,936,942 |
| Casualty or theft loss deduction | *8,806 | *105,729 | - | - | 59,014 | 1,570,207 |
| Total miscellaneous deductions | 774,971 | 2,496,036 | *11,034 | *46,214 | 2,381,756 | 10,080,833 |
| Taxable income | 2,341,724 | 71,328,482 | 39,217 | 1,399,906 | 7,927,577 | 315,002,337 |
| Total tax credits | 567,788 | 338,412 | 6,841 | 2,425 | 467,837 | 641,887 |
| Child care credit | 367,135 | 165,228 | *6,355 | *1,984 | 26,828 | 12,328 |
| Credit for the elderly or disabled | *123 | *4 | - | - | *2,462 | *162 |
| Foreign tax credit | 30,249 | 60,709 | 399 | 279 | 340,985 | 383,563 |
| Earned income credit used to offset income | | | | | | |
| tax before credits | 197,595 | 90,571 | - | - | 35,209 | 6,972 |
| Minimum tax credit | 2,769 | 7,282 | *42 | *87 | 19,458 | 89,694 |
| General business credit | 3,734 | 8,648 | *46 | *74 | 39,360 | 101,067 |
| Empowerment zone employment credit | - | - | - | - | - | - |
| Income tax after credits | 2,077,756 | 13,874,046 | 34,965 | 283,733 | 7,685,175 | 72,964,072 |
| Alternative minimum tax | 32,895 | 73,080 | *904 | *1,749 | 75,521 | 470,450 |
| Total income tax | 2,078,980 | 13,947,126 | 34,965 | 285,482 | 7,687,254 | 73,436,552 |
| Total tax liability | 2,114,302 | 14,481,374 | 36,219 | 320,107 | 7,799,720 | 76,220,368 |
| Total tax payments | 2,325,877 | 17,676,508 | 40,314 | 368,109 | 7,722,109 | 79,408,135 |
| Income tax withheld | 2,231,651 | 14,862,897 | 34,058 | 185,207 | 6,741,383 | 54,010,495 |
| Estimated tax payments | 156,275 | 2,232,915 | 11,157 | 141,446 | 1,606,591 | 20,515,192 |
| Overpayment refunded | 2,012,701 | 4,492,081 | 26,072 | 54,811 | 5,425,529 | 10,041,176 |
| Tax due at time of filing | 331,072 | 1,362,819 | 4,648 | 24,893 | 2,176,546 | 9,621,242 |

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for dependents | | | | |
|---------------------------------------|--------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Total | | | | |
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns, total..... | 120,351,208 | 238,626,393 | 158,550,462 | 44,373,613 | 80,075,931 | 2,118,514,482 | 29,673,298 | 287,320,052 |
| Under \$5,000 | 15,781,797 | 13,117,886 | 9,137,102 | 2,401,481 | 3,980,783 | -10,832,692 | 3,867 | 65,399 |
| \$5,000 under \$10,000 | 13,601,747 | 19,029,827 | 13,130,172 | 3,734,987 | 5,899,655 | 28,611,005 | 28,173 | 8,690 |
| \$10,000 under \$15,000 | 13,221,745 | 22,983,045 | 15,655,378 | 4,420,465 | 7,327,667 | 55,445,940 | 313,600 | 101,475 |
| \$15,000 under \$20,000 | 11,610,325 | 21,623,880 | 14,576,325 | 4,076,488 | 7,047,555 | 71,052,937 | 942,774 | 546,891 |
| \$20,000 under \$25,000 | 9,725,580 | 19,174,445 | 12,931,419 | 3,472,163 | 6,243,026 | 77,741,189 | 2,332,977 | 2,327,848 |
| \$25,000 under \$30,000 | 8,061,651 | 16,310,630 | 11,089,085 | 2,900,989 | 5,221,545 | 79,541,940 | 2,771,442 | 4,622,501 |
| \$30,000 under \$35,000 | 6,606,752 | 14,237,533 | 9,526,164 | 2,568,030 | 4,711,369 | 83,109,126 | 2,542,628 | 5,930,888 |
| \$35,000 under \$40,000 | 5,942,681 | 13,762,520 | 9,122,654 | 2,542,162 | 4,639,866 | 95,298,518 | 2,515,076 | 7,506,742 |
| \$40,000 under \$45,000 | 5,098,438 | 12,398,456 | 8,108,238 | 2,296,495 | 4,290,218 | 97,668,578 | 2,283,148 | 8,296,820 |
| \$45,000 under \$50,000 | 4,440,262 | 11,192,117 | 7,319,476 | 2,037,018 | 3,872,641 | 96,516,016 | 2,031,274 | 8,692,699 |
| \$50,000 under \$55,000 | 3,711,158 | 9,933,299 | 6,420,901 | 1,824,212 | 3,512,398 | 95,746,224 | 1,818,855 | 8,934,877 |
| \$55,000 under \$60,000 | 3,382,307 | 9,417,480 | 5,937,931 | 1,826,354 | 3,479,549 | 104,980,701 | 1,824,354 | 10,250,273 |
| \$60,000 under \$75,000 | 7,229,386 | 20,663,228 | 13,278,542 | 3,856,036 | 7,384,686 | 257,495,415 | 3,852,221 | 28,382,193 |
| \$75,000 under \$100,000 | 5,801,418 | 16,871,214 | 10,835,382 | 3,133,735 | 6,035,832 | 269,474,213 | 3,130,800 | 35,776,920 |
| \$100,000 under \$200,000 | 4,612,554 | 13,429,187 | 8,635,691 | 2,485,000 | 4,793,496 | 324,339,331 | 2,484,478 | 55,428,184 |
| \$200,000 under \$500,000 | 1,198,671 | 3,553,669 | 2,244,908 | 644,554 | 1,308,761 | 185,826,022 | 644,281 | 46,308,039 |
| \$500,000 under \$1,000,000 | 213,824 | 616,734 | 397,291 | 102,828 | 219,443 | 69,083,482 | 102,764 | 21,042,717 |
| \$1,000,000 or more | 110,912 | 311,245 | 203,803 | 50,615 | 107,442 | 137,416,539 | 50,585 | 43,096,898 |
| Taxable returns, total..... | 90,929,350 | 178,658,326 | 125,917,350 | 29,873,296 | 53,740,976 | 1,960,878,486 | 29,673,296 | 287,320,052 |
| Nontaxable returns, total..... | 29,421,858 | 58,968,067 | 32,633,113 | 14,700,317 | 26,334,955 | 157,635,996 | - | - |

| Size of adjusted gross income | Exemptions for dependents—continued | | | | | | | | | |
|---------------------------------------|-------------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| All returns, total..... | 41,423,391 | 73,723,698 | 2,017,146,173 | 27,527,632 | 274,932,328 | 834,712 | 1,179,575 | 49,380,890 | 784,070 | 7,697,859 |
| Under \$5,000 | 2,245,175 | 3,732,594 | -10,248,855 | 2,610 | 61,861 | 16,750 | 22,260 | -562,801 | 23 | 1,258 |
| \$5,000 under \$10,000 | 3,469,012 | 5,448,065 | 26,487,302 | 19,361 | 7,991 | 14,493 | 25,312 | 101,386 | - | - |
| \$10,000 under \$15,000 | 4,000,172 | 5,594,262 | 50,165,140 | 147,235 | 42,106 | 26,030 | 35,510 | 345,128 | 16,828 | 7,291 |
| \$15,000 under \$20,000 | 3,721,719 | 6,277,223 | 64,838,139 | 692,624 | 353,371 | 19,776 | 26,149 | 345,147 | 9,813 | 9,280 |
| \$20,000 under \$25,000 | 3,141,050 | 5,523,641 | 70,430,539 | 2,029,321 | 1,910,074 | 60,168 | 91,537 | 1,356,002 | 60,167 | 79,312 |
| \$25,000 under \$30,000 | 2,629,158 | 4,628,551 | 72,083,512 | 2,504,308 | 4,047,592 | 77,823 | 132,608 | 2,142,581 | 77,616 | 172,861 |
| \$30,000 under \$35,000 | 2,353,899 | 4,259,106 | 76,206,918 | 2,328,537 | 5,316,023 | 95,741 | 127,063 | 3,097,965 | 95,731 | 284,757 |
| \$35,000 under \$40,000 | 2,350,128 | 4,234,635 | 88,136,443 | 2,323,056 | 6,825,470 | 72,160 | 82,696 | 2,680,816 | 72,147 | 248,738 |
| \$40,000 under \$45,000 | 2,175,347 | 3,955,959 | 92,490,507 | 2,162,053 | 7,754,714 | 77,603 | 110,464 | 3,319,592 | 77,593 | 357,509 |
| \$45,000 under \$50,000 | 1,924,938 | 3,625,570 | 91,224,682 | 1,919,238 | 8,075,048 | 61,682 | 74,502 | 2,936,965 | 61,682 | 371,081 |
| \$50,000 under \$55,000 | 1,756,763 | 3,315,335 | 92,201,916 | 1,751,406 | 8,545,754 | 16,942 | 24,039 | 891,042 | 16,942 | 100,816 |
| \$55,000 under \$60,000 | 1,749,847 | 3,254,815 | 100,558,442 | 1,747,887 | 9,693,618 | 40,787 | 61,792 | 2,380,666 | 40,787 | 273,635 |
| \$60,000 under \$75,000 | 3,710,181 | 7,005,247 | 247,731,007 | 3,707,429 | 27,128,621 | 94,994 | 131,688 | 6,345,444 | 94,991 | 784,781 |
| \$75,000 under \$100,000 | 3,008,326 | 5,712,786 | 258,661,131 | 3,005,753 | 34,175,907 | 80,577 | 120,861 | 7,010,038 | 80,577 | 1,009,121 |
| \$100,000 under \$200,000 | 2,411,224 | 4,581,567 | 314,590,701 | 2,410,714 | 53,574,399 | 60,470 | 85,975 | 8,385,993 | 60,469 | 1,596,251 |
| \$200,000 under \$500,000 | 626,675 | 1,255,986 | 180,744,509 | 626,416 | 45,028,932 | 15,893 | 22,955 | 4,360,915 | 15,882 | 1,086,418 |
| \$500,000 under \$1,000,000 | 100,652 | 214,025 | 67,593,305 | 100,591 | 20,597,700 | 1,839 | 2,768 | 1,229,745 | 1,838 | 368,354 |
| \$1,000,000 or more | 49,125 | 104,331 | 133,250,836 | 49,095 | 41,793,150 | 985 | 1,396 | 3,014,267 | 985 | 946,399 |
| Taxable returns, total..... | 27,527,632 | 49,223,977 | 1,868,772,417 | 27,527,632 | 274,932,328 | 784,070 | 1,105,994 | 49,424,184 | 784,070 | 7,697,859 |
| Nontaxable returns, total..... | 13,895,759 | 24,499,720 | 150,373,756 | - | - | 50,642 | 73,581 | -43,294 | - | - |

Footnotes at end of table

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Size of adjusted gross income | Exemptions for dependents--continued | | | | | | | | | |
|---------------------------------------|--------------------------------------|----------------------|------------------------------------|-------------------|------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| All returns, total | 1,764,457 | 2,076,325 | 76,746,373 | 1,412,861 | 8,993,881 | 2,300,057 | 3,096,334 | 60,847,552 | 1,284,832 | 4,809,555 |
| under \$5,000 | 60,714 | 63,036 | -539,367 | 1,237 | 2,475 | 130,890 | 162,894 | 23,889 | 13 | 153 |
| \$5,000 under \$10,000 | 89,013 | 90,276 | 711,959 | - | - | 272,507 | 336,002 | 2,181,752 | 8,813 | 700 |
| \$10,000 under \$15,000 | 149,738 | 172,204 | 1,951,673 | 64,560 | 23,991 | 392,162 | 525,690 | 4,878,508 | 88,087 | 28,582 |
| \$15,000 under \$20,000 | 175,243 | 206,376 | 3,104,573 | 106,566 | 85,061 | 394,745 | 537,807 | 6,941,058 | 164,135 | 114,831 |
| \$20,000 under \$25,000 | 224,353 | 262,644 | 4,953,288 | 187,478 | 225,897 | 269,321 | 365,205 | 6,005,081 | 194,241 | 207,986 |
| \$25,000 under \$30,000 | 178,224 | 218,092 | 4,886,357 | 172,386 | 315,044 | 180,201 | 242,294 | 4,943,263 | 172,024 | 305,949 |
| \$30,000 under \$35,000 | 137,402 | 160,644 | 4,431,165 | 133,213 | 291,479 | 125,023 | 164,555 | 4,017,164 | 123,877 | 289,598 |
| \$35,000 under \$40,000 | 115,523 | 133,230 | 4,334,064 | 115,400 | 346,693 | 125,133 | 189,306 | 4,659,527 | 125,132 | 376,376 |
| \$40,000 under \$45,000 | 84,104 | 99,922 | 3,583,036 | 83,036 | 278,431 | 82,881 | 123,874 | 3,554,914 | 82,881 | 289,418 |
| \$45,000 under \$50,000 | 53,763 | 68,512 | 2,528,628 | 53,750 | 217,830 | 76,101 | 104,058 | 3,584,722 | 74,947 | 313,004 |
| \$50,000 under \$55,000 | 82,477 | 92,240 | 4,339,971 | 82,467 | 390,023 | 49,371 | 80,784 | 2,581,080 | 49,370 | 259,167 |
| \$55,000 under \$60,000 | 60,892 | 77,820 | 3,532,661 | 60,844 | 336,997 | 60,574 | 85,123 | 3,491,345 | 60,574 | 387,167 |
| \$60,000 under \$75,000 | 138,545 | 163,807 | 9,217,400 | 137,484 | 964,827 | 67,924 | 83,944 | 4,437,112 | 67,922 | 458,650 |
| \$75,000 under \$100,000 | 115,197 | 146,485 | 10,013,419 | 115,193 | 1,255,630 | 43,370 | 55,699 | 3,734,829 | 42,971 | 535,642 |
| \$100,000 under \$200,000 | 77,479 | 94,981 | 9,963,149 | 77,468 | 1,580,270 | 24,359 | 30,972 | 3,244,246 | 24,358 | 552,306 |
| \$200,000 under \$500,000 | 18,637 | 22,613 | 5,136,067 | 18,626 | 1,248,605 | 4,790 | 7,208 | 1,443,760 | 4,785 | 347,201 |
| \$500,000 under \$1,000,000 | 2,079 | 2,240 | 1,410,010 | 2,077 | 423,455 | 387 | 409 | 275,416 | 386 | 81,319 |
| \$1,000,000 or more | 1,076 | 1,205 | 3,188,321 | 1,076 | 1,007,173 | 318 | 510 | 849,886 | 317 | 261,509 |
| Taxable returns, total..... | 1,412,861 | 1,681,077 | 73,043,400 | 1,412,861 | 8,993,881 | 1,284,832 | 1,729,928 | 48,941,262 | 1,284,832 | 4,809,555 |
| Nontaxable returns, total..... | 351,597 | 395,248 | 3,702,973 | - | - | 1,015,225 | 1,366,406 | 11,906,290 | - | - |

* Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Marital status | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for dependents | | | | |
|--|--------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Total | | | | |
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns, total..... | 120,351,208 | 238,626,393 | 158,550,462 | 44,373,813 | 80,075,931 | 2,118,514,482 | 29,673,296 | 287,320,052 |
| Joint returns of married persons | 48,826,118 | 150,246,634 | 97,647,925 | 26,832,116 | 52,598,709 | 1,740,777,134 | 22,291,537 | 256,989,591 |
| Separate returns of married persons, total | 2,545,602 | 3,487,758 | 2,570,614 | 570,640 | 917,144 | 19,598,318 | 494,209 | 3,013,804 |
| Spouse filing | 2,513,821 | 3,418,700 | 2,507,052 | 566,138 | 911,648 | 19,448,754 | 490,744 | 2,999,723 |
| Spouse not filing | 31,781 | 69,057 | 63,562 | 4,502 | 5,495 | 149,564 | 3,465 | 14,081 |
| Returns of heads of household | 16,554,688 | 40,834,864 | 16,551,569 | 15,337,163 | 24,283,296 | 317,610,159 | 5,979,688 | 22,319,275 |
| Returns of surviving spouses | 101,807 | 271,097 | 101,807 | 101,807 | 169,290 | 3,606,012 | 68,302 | 395,112 |
| Returns of single persons | 52,322,994 | 43,786,040 | 41,678,547 | 1,531,886 | 2,107,493 | 36,922,860 | 839,559 | 4,602,271 |

| Marital status | Exemptions for dependents—continued | | | | | | | | | |
|--|-------------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| All returns, total..... | 41,423,391 | 73,723,897 | 2,017,146,173 | 27,527,832 | 274,932,328 | 834,712 | 1,178,576 | 49,380,890 | 784,070 | 7,697,859 |
| Joint returns of married persons | 26,174,126 | 50,464,652 | 1,700,692,332 | 21,708,008 | 251,114,626 | 352,015 | 490,194 | 27,947,150 | 335,753 | 4,449,675 |
| Separate returns of married persons, total | 526,110 | 837,779 | 17,603,786 | 451,317 | 2,687,773 | 42,117 | 58,853 | 1,943,994 | 40,567 | 309,893 |
| Spouse filing | 521,608 | 832,284 | 17,454,221 | 447,852 | 2,673,692 | 42,117 | 58,853 | 1,943,994 | 40,567 | 309,893 |
| Spouse not filing | 4,502 | 5,495 | 149,564 | 3,465 | 14,081 | - | - | - | - | - |
| Returns of heads of household | 13,777,150 | 21,110,080 | 279,902,849 | 5,014,706 | 19,052,891 | 104,262 | 140,544 | 5,030,498 | 91,890 | 683,333 |
| Returns of surviving spouses | 97,144 | 164,618 | 3,553,912 | 68,302 | 395,112 | - | - | - | - | - |
| Returns of single persons | 848,860 | 1,146,568 | 15,393,295 | 285,299 | 1,681,927 | 336,317 | 489,984 | 14,459,249 | 315,860 | 2,254,960 |

| Marital status | Exemptions for dependents—continued | | | | | | | | | |
|--|-------------------------------------|----------------------|------------------------------------|-------------------|------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| All returns, total..... | 1,764,457 | 2,078,326 | 78,748,373 | 1,412,881 | 8,993,881 | 2,300,067 | 3,098,334 | 80,847,552 | 1,284,832 | 4,809,655 |
| Joint returns of married persons | 757,634 | 925,778 | 49,009,978 | 678,510 | 6,363,980 | 518,222 | 718,084 | 23,820,715 | 412,385 | 2,495,981 |
| Separate returns of married persons, total | 7,129 | 7,135 | 573,078 | 7,124 | 125,825 | 6,922 | 13,376 | 331,066 | *6,800 | *56,530 |
| Spouse filing | 7,129 | 7,135 | 573,078 | 7,124 | 125,825 | 6,922 | 13,376 | 331,066 | *6,800 | *56,530 |
| Spouse not filing | - | - | - | - | - | - | - | - | - | - |
| Returns of heads of household | 918,826 | 1,050,044 | 24,855,476 | 665,246 | 2,187,848 | 1,476,882 | 1,982,627 | 31,198,483 | 671,530 | 1,819,911 |
| Returns of surviving spouses | - | - | - | - | - | *4,673 | *4,673 | 53,600 | *10 | *290 |
| Returns of single persons | 80,869 | 93,368 | 2,307,841 | 61,981 | 316,228 | 293,358 | 377,574 | 5,443,688 | 194,107 | 436,844 |

* Estimate should be used with caution because of the small number of returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Size of adjusted gross income | All returns with earned income credit | | | | | | | | | |
|-------------------------------|---------------------------------------|------------------------------------|------------------------|--------------------|--------------------------|------------------|----------------------------|-------------------|-------------------|--------------------|
| | Number of returns | Adjusted gross income less deficit | EIC salaries and wages | | Nontaxable earned income | | EIC self-employment income | | EIC earned income | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total..... | 19,463,836 | 228,676,555 | 17,935,029 | 205,535,367 | 1,758,164 | 2,133,926 | 3,388,007 | 18,838,418 | 19,483,836 | 226,607,710 |
| No adjusted gross income | 84,332 | 2,824,085 | 44,584 | 348,238 | *1,698 | *570 | 60,495 | 191,224 | 84,332 | 540,033 |
| \$1 under \$1,000 | 405,971 | 242,292 | 338,677 | 266,889 | *9,930 | *13,769 | 77,163 | 61,093 | 405,971 | 341,751 |
| \$1,000 under \$2,000 | 697,277 | 1,051,922 | 638,550 | 1,008,813 | *5,864 | *4,551 | 81,482 | 89,291 | 697,277 | 1,102,655 |
| \$2,000 under \$3,000 | 765,172 | 1,930,140 | 692,065 | 1,708,783 | *9,930 | *40,748 | 105,736 | 173,329 | 765,172 | 1,922,860 |
| \$3,000 under \$4,000 | 816,488 | 2,859,426 | 744,358 | 2,466,660 | *7,770 | *1,077 | 127,034 | 338,125 | 816,488 | 2,805,862 |
| \$4,000 under \$5,000 | 942,875 | 4,243,473 | 822,784 | 3,490,810 | *19,599 | *34,725 | 213,419 | 685,556 | 942,875 | 4,211,091 |
| \$5,000 under \$6,000 | 964,653 | 5,294,518 | 851,490 | 4,185,772 | *16,470 | *15,440 | 208,195 | 824,777 | 964,653 | 5,025,989 |
| \$6,000 under \$7,000 | 1,185,545 | 7,705,883 | 1,007,674 | 5,965,218 | *9,346 | *3,367 | 298,007 | 1,384,927 | 1,185,545 | 7,353,512 |
| \$7,000 under \$8,000 | 1,148,244 | 8,594,450 | 1,030,272 | 7,088,594 | *9,789 | *8,150 | 220,637 | 1,003,941 | 1,148,244 | 8,100,684 |
| \$8,000 under \$9,000 | 1,084,458 | 9,231,218 | 936,035 | 7,191,426 | 42,680 | 36,563 | 261,419 | 1,537,624 | 1,084,458 | 8,765,613 |
| \$9,000 under \$10,000 | 979,891 | 9,258,844 | 905,540 | 7,873,537 | 34,165 | 12,451 | 190,150 | 1,022,758 | 979,891 | 8,908,746 |
| \$10,000 under \$11,000 | 728,906 | 7,652,840 | 668,562 | 6,618,959 | 31,058 | 31,429 | 125,030 | 860,205 | 728,906 | 7,510,593 |
| \$11,000 under \$12,000 | 761,983 | 8,777,095 | 701,771 | 7,637,851 | 67,739 | 84,538 | 122,897 | 917,798 | 761,983 | 8,640,187 |
| \$12,000 under \$13,000 | 734,225 | 9,154,970 | 682,784 | 8,125,472 | 90,367 | 202,873 | 103,365 | 746,870 | 734,225 | 9,075,214 |
| \$13,000 under \$14,000 | 754,976 | 10,191,892 | 716,844 | 9,103,771 | 104,802 | 125,062 | 100,390 | 605,840 | 754,976 | 9,834,674 |
| \$14,000 under \$15,000 | 823,504 | 11,947,106 | 792,555 | 10,983,762 | 93,293 | 102,074 | 81,844 | 561,781 | 823,504 | 11,647,617 |
| \$15,000 under \$16,000 | 754,436 | 11,683,687 | 714,666 | 10,462,969 | 104,257 | 190,739 | 98,634 | 861,486 | 754,436 | 11,515,194 |
| \$16,000 under \$17,000 | 688,121 | 11,356,181 | 666,735 | 10,407,452 | 147,788 | 183,312 | 93,351 | 667,993 | 688,121 | 11,258,757 |
| \$17,000 under \$18,000 | 706,942 | 12,387,976 | 678,568 | 11,478,789 | 122,742 | 191,808 | 94,806 | 627,801 | 706,942 | 12,298,398 |
| \$18,000 under \$19,000 | 603,602 | 11,161,249 | 578,853 | 10,054,810 | 106,838 | 125,138 | 113,856 | 772,322 | 603,602 | 10,952,270 |
| \$19,000 under \$20,000 | 610,389 | 11,886,218 | 582,982 | 10,746,550 | 115,962 | 176,426 | 95,128 | 807,435 | 610,389 | 11,730,411 |
| \$20,000 under \$25,000 | 2,525,581 | 56,416,978 | 2,458,494 | 51,422,128 | 476,536 | 429,730 | 394,626 | 3,001,142 | 2,525,581 | 54,853,000 |
| \$25,000 and over | 696,264 | 18,472,282 | 680,186 | 16,898,117 | 129,543 | 119,385 | 130,343 | 1,095,099 | 696,264 | 18,112,601 |

| Size of adjusted gross income | All returns with earned income credit—continued | | | | | | | | | |
|-------------------------------|---|-------------------|--|------------------|-------------------|------------------|------------------------------------|------------------|------------------------|-------------------|
| | Total earned income credit | | EIC used to offset income tax before credits | | Total income tax | | EIC used to offset all other taxes | | EIC refundable portion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| Total..... | 19,463,836 | 28,825,258 | 8,194,823 | 3,562,884 | 3,050,241 | 2,123,566 | 3,027,828 | 2,105,126 | 15,378,722 | 23,157,238 |
| No adjusted gross income | 84,332 | 78,704 | - | - | - | - | 55,171 | 26,324 | 53,964 | 52,380 |
| \$1 under \$1,000 | 405,971 | 70,837 | - | - | - | - | 58,555 | 6,514 | 372,395 | 64,322 |
| \$1,000 under \$2,000 | 697,277 | 269,224 | - | - | - | - | 81,345 | 15,299 | 657,771 | 253,926 |
| \$2,000 under \$3,000 | 765,172 | 484,395 | - | - | - | - | 92,419 | 26,050 | 720,526 | 458,345 |
| \$3,000 under \$4,000 | 816,488 | 677,699 | - | - | - | - | 125,941 | 36,580 | 755,319 | 641,119 |
| \$4,000 under \$5,000 | 942,875 | 924,572 | - | - | - | - | 205,094 | 81,449 | 841,159 | 843,123 |
| \$5,000 under \$6,000 | 964,653 | 1,127,089 | *1,231 | *89 | - | - | 209,346 | 93,072 | 858,344 | 1,033,928 |
| \$6,000 under \$7,000 | 1,185,545 | 1,676,910 | 191,601 | 6,961 | *1,064 | *19 | 290,338 | 149,975 | 1,086,764 | 1,519,974 |
| \$7,000 under \$8,000 | 1,148,244 | 1,762,018 | 354,458 | 39,684 | 166,981 | 10,590 | 183,985 | 88,935 | 917,236 | 1,633,399 |
| \$8,000 under \$9,000 | 1,084,458 | 1,972,724 | 284,048 | 19,498 | 280,940 | 64,423 | 215,927 | 199,475 | 783,102 | 1,753,751 |
| \$9,000 under \$10,000 | 979,891 | 2,069,344 | 217,250 | 6,181 | 180,076 | 68,055 | 161,935 | 151,655 | 784,807 | 1,911,508 |
| \$10,000 under \$11,000 | 728,906 | 2,011,452 | 19,949 | 4,563 | - | - | 138,055 | 144,935 | 722,612 | 1,861,954 |
| \$11,000 under \$12,000 | 761,983 | 2,080,173 | 285,759 | 36,342 | - | - | 143,553 | 156,914 | 756,569 | 1,886,917 |
| \$12,000 under \$13,000 | 734,225 | 1,872,844 | 279,426 | 63,813 | - | - | 112,797 | 124,186 | 722,568 | 1,684,845 |
| \$13,000 under \$14,000 | 754,976 | 1,803,502 | 374,786 | 114,928 | *2,462 | *650 | 117,714 | 113,717 | 734,938 | 1,574,857 |
| \$14,000 under \$15,000 | 823,504 | 1,855,624 | 511,844 | 166,200 | - | - | 87,977 | 91,096 | 806,086 | 1,598,327 |
| \$15,000 under \$16,000 | 754,436 | 1,545,076 | 514,049 | 231,229 | *5,569 | *1,916 | 99,112 | 111,476 | 722,762 | 1,202,372 |
| \$16,000 under \$17,000 | 688,121 | 1,285,785 | 523,120 | 273,305 | *5,505 | *1,611 | 97,249 | 106,095 | 661,958 | 906,385 |
| \$17,000 under \$18,000 | 706,942 | 1,175,846 | 605,264 | 347,374 | *19,756 | *5,552 | 101,728 | 80,279 | 642,288 | 748,194 |
| \$18,000 under \$19,000 | 603,602 | 887,950 | 492,481 | 330,692 | 127,191 | 22,232 | 101,750 | 82,064 | 424,514 | 475,195 |
| \$19,000 under \$20,000 | 610,389 | 826,729 | 536,470 | 352,288 | 176,512 | 61,991 | 77,759 | 63,017 | 389,038 | 411,424 |
| \$20,000 under \$25,000 | 2,525,581 | 2,125,969 | 2,351,041 | 1,352,375 | 1,465,477 | 1,232,748 | 248,250 | 150,758 | 906,566 | 622,836 |
| \$25,000 and over | 696,264 | 240,791 | 652,046 | 217,373 | 618,707 | 653,776 | 21,625 | 5,261 | 58,439 | 18,157 |

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Returns with no qualifying children | | | | | | | | | |
|-------------------------------|-------------------------------------|------------------------------------|------------------------|-------------------|--------------------------|---------------|----------------------------|------------------|-------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | EIC salaries and wages | | Nontaxable earned income | | EIC self-employment income | | EIC earned income | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) |
| Total..... | 3,531,619 | 16,884,094 | 2,993,786 | 14,524,680 | 44,271 | 23,773 | 859,402 | 2,823,287 | 3,531,619 | 17,371,741 |
| No adjusted gross income | 45,646 | -1,334,204 | 21,238 | 93,807 | - | - | 34,517 | 61,051 | 45,646 | 154,858 |
| \$1 under \$1,000 | 195,029 | 111,768 | 139,329 | 99,713 | - | - | 61,807 | 43,223 | 195,029 | 142,937 |
| \$1,000 under \$2,000 | 289,741 | 435,914 | 253,367 | 395,445 | *2,507 | *1,306 | 48,907 | 43,311 | 289,741 | 440,062 |
| \$2,000 under \$3,000 | 300,386 | 758,055 | 260,755 | 639,284 | - | - | 59,679 | 99,170 | 300,386 | 738,455 |
| \$3,000 under \$4,000 | 346,217 | 1,212,126 | 293,720 | 973,432 | *4,663 | *1,040 | 76,203 | 212,189 | 346,217 | 1,186,661 |
| \$4,000 under \$5,000 | 460,294 | 2,059,996 | 388,083 | 1,598,732 | *4,663 | *3,660 | 125,679 | 409,892 | 460,294 | 2,012,284 |
| \$5,000 under \$6,000 | 425,594 | 2,327,916 | 354,651 | 1,768,419 | *158 | *128 | 120,194 | 452,508 | 425,594 | 2,221,056 |
| \$6,000 under \$7,000 | 468,627 | 3,059,072 | 394,346 | 2,329,189 | *4,663 | *947 | 133,956 | 566,981 | 468,627 | 2,897,117 |
| \$7,000 under \$8,000 | 430,684 | 3,230,672 | 361,533 | 2,423,422 | *8,676 | *7,755 | 113,179 | 531,736 | 430,684 | 2,962,914 |
| \$8,000 under \$9,000 | 356,982 | 3,051,180 | 324,192 | 2,422,483 | *15,835 | *7,263 | 62,275 | 296,756 | 356,982 | 2,726,502 |
| \$9,000 under \$10,000 | 212,419 | 1,971,599 | 202,573 | 1,780,754 | *3,107 | *1,675 | 23,005 | 106,468 | 212,419 | 1,888,896 |
| \$10,000 under \$11,000 | - | - | - | - | - | - | - | - | - | - |
| \$11,000 under \$12,000 | - | - | - | - | - | - | - | - | - | - |
| \$12,000 under \$13,000 | - | - | - | - | - | - | - | - | - | - |
| \$13,000 under \$14,000 | - | - | - | - | - | - | - | - | - | - |
| \$14,000 under \$15,000 | - | - | - | - | - | - | - | - | - | - |
| \$15,000 under \$16,000 | - | - | - | - | - | - | - | - | - | - |
| \$16,000 under \$17,000 | - | - | - | - | - | - | - | - | - | - |
| \$17,000 under \$18,000 | - | - | - | - | - | - | - | - | - | - |
| \$18,000 under \$19,000 | - | - | - | - | - | - | - | - | - | - |
| \$19,000 under \$20,000 | - | - | - | - | - | - | - | - | - | - |
| \$20,000 under \$25,000 | - | - | - | - | - | - | - | - | - | - |
| \$25,000 and over | - | - | - | - | - | - | - | - | - | - |

| Size of adjusted gross income | Returns with no qualifying children--continued | | | | | | | | | |
|-------------------------------|--|----------------|--|---------------|-------------------|----------------|------------------------------------|----------------|------------------------|----------------|
| | Total earned income credit | | EIC used to offset income tax before credits | | Total income tax | | EIC used to offset all other taxes | | EIC refundable portion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| Total..... | 3,531,619 | 651,734 | 998,328 | 88,172 | 828,082 | 143,088 | 872,082 | 134,214 | 2,308,678 | 449,349 |
| No adjusted gross income | 45,646 | 9,132 | - | - | - | - | 28,889 | 5,748 | 19,589 | 3,384 |
| \$1 under \$1,000 | 195,029 | 10,232 | - | - | - | - | 31,723 | 2,654 | 164,559 | 7,578 |
| \$1,000 under \$2,000 | 289,741 | 33,245 | - | - | - | - | 40,156 | 4,948 | 250,838 | 28,297 |
| \$2,000 under \$3,000 | 300,386 | 55,818 | - | - | - | - | 49,636 | 9,501 | 255,740 | 46,316 |
| \$3,000 under \$4,000 | 346,217 | 88,561 | - | - | - | - | 70,838 | 17,198 | 285,055 | 71,363 |
| \$4,000 under \$5,000 | 460,294 | 140,195 | - | - | - | - | 115,459 | 31,239 | 358,578 | 108,956 |
| \$5,000 under \$6,000 | 425,594 | 123,123 | - | - | - | - | 124,195 | 33,745 | 319,284 | 89,378 |
| \$6,000 under \$7,000 | 468,627 | 100,857 | 190,370 | 6,873 | *1,064 | *19 | 116,492 | 21,249 | 370,004 | 72,735 |
| \$7,000 under \$8,000 | 430,684 | 62,532 | 346,688 | 38,927 | 166,981 | 10,590 | 68,186 | 6,471 | 203,162 | 17,134 |
| \$8,000 under \$9,000 | 356,982 | 24,573 | 280,940 | 19,445 | 280,940 | 64,423 | 18,269 | 1,286 | 57,772 | 3,842 |
| \$9,000 under \$10,000 | 212,419 | 3,466 | 181,330 | 2,927 | 180,076 | 68,055 | *8,249 | *174 | *24,094 | *365 |
| \$10,000 under \$11,000 | - | - | - | - | - | - | - | - | - | - |
| \$11,000 under \$12,000 | - | - | - | - | - | - | - | - | - | - |
| \$12,000 under \$13,000 | - | - | - | - | - | - | - | - | - | - |
| \$13,000 under \$14,000 | - | - | - | - | - | - | - | - | - | - |
| \$14,000 under \$15,000 | - | - | - | - | - | - | - | - | - | - |
| \$15,000 under \$16,000 | - | - | - | - | - | - | - | - | - | - |
| \$16,000 under \$17,000 | - | - | - | - | - | - | - | - | - | - |
| \$17,000 under \$18,000 | - | - | - | - | - | - | - | - | - | - |
| \$18,000 under \$19,000 | - | - | - | - | - | - | - | - | - | - |
| \$19,000 under \$20,000 | - | - | - | - | - | - | - | - | - | - |
| \$20,000 under \$25,000 | - | - | - | - | - | - | - | - | - | - |
| \$25,000 and over | - | - | - | - | - | - | - | - | - | - |

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Returns with one qualifying child | | | | | | | | | |
|-------------------------------|-----------------------------------|------------------------------------|------------------------|-------------------|--------------------------|----------------|----------------------------|------------------|-------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | EIC salaries and wages | | Nontaxable earned income | | EIC self-employment income | | EIC earned income | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) |
| Total..... | 7,943,278 | 98,270,139 | 7,469,859 | 89,702,483 | 807,765 | 917,051 | 1,069,973 | 6,036,924 | 7,943,278 | 96,656,458 |
| No adjusted gross income | 20,401 | -570,463 | 12,746 | 142,789 | *1,201 | *380 | 12,947 | 52,639 | 20,401 | 195,808 |
| \$1 under \$1,000 | 100,397 | 57,801 | 97,890 | 69,862 | *3,715 | *1,355 | *6,267 | *11,056 | 100,397 | 82,274 |
| \$1,000 under \$2,000 | 219,975 | 332,268 | 205,107 | 315,333 | *3,107 | *3,027 | 19,934 | 33,590 | 219,975 | 351,950 |
| \$2,000 under \$3,000 | 235,565 | 582,863 | 222,754 | 526,683 | *3,107 | *3,573 | 19,077 | 33,208 | 235,565 | 563,465 |
| \$3,000 under \$4,000 | 253,601 | 893,647 | 243,086 | 821,852 | - | - | 24,298 | 60,167 | 253,601 | 882,018 |
| \$4,000 under \$5,000 | 276,775 | 1,262,560 | 249,299 | 1,098,192 | *3,107 | *4,475 | 44,102 | 138,379 | 276,775 | 1,241,026 |
| \$5,000 under \$6,000 | 302,343 | 1,666,012 | 272,419 | 1,364,071 | *10,394 | *15,061 | 54,173 | 217,027 | 302,343 | 1,596,178 |
| \$6,000 under \$7,000 | 442,308 | 2,866,493 | 376,383 | 2,240,374 | **3,108 | **447 | 107,481 | 517,449 | 442,308 | 2,758,264 |
| \$7,000 under \$8,000 | 436,174 | 3,259,684 | 396,022 | 2,789,374 | ** | ** | 67,401 | 322,778 | 436,174 | 3,112,158 |
| \$8,000 under \$9,000 | 368,623 | 3,133,912 | 321,106 | 2,532,495 | *13,660 | *23,919 | 83,774 | 473,386 | 368,623 | 3,029,801 |
| \$9,000 under \$10,000 | 409,099 | 3,887,666 | 383,015 | 3,407,424 | *14,268 | *5,004 | 61,578 | 293,381 | 409,099 | 3,705,810 |
| \$10,000 under \$11,000 | 380,533 | 3,998,796 | 356,747 | 3,563,019 | *8,699 | *3,532 | 53,151 | 334,257 | 380,533 | 3,900,808 |
| \$11,000 under \$12,000 | 403,860 | 4,648,235 | 371,068 | 4,025,240 | 29,197 | 21,056 | 64,074 | 462,275 | 403,860 | 4,508,571 |
| \$12,000 under \$13,000 | 392,923 | 4,905,791 | 360,742 | 4,325,744 | 58,417 | 113,732 | 52,180 | 459,786 | 392,923 | 4,899,262 |
| \$13,000 under \$14,000 | 396,372 | 5,346,520 | 379,709 | 4,891,383 | 58,505 | 72,986 | 42,051 | 248,436 | 396,372 | 5,212,806 |
| \$14,000 under \$15,000 | 425,997 | 6,184,947 | 411,681 | 5,714,865 | 67,388 | 92,305 | 39,108 | 278,471 | 425,997 | 6,085,641 |
| \$15,000 under \$16,000 | 390,416 | 6,044,982 | 372,278 | 5,514,456 | 61,377 | 83,377 | 41,198 | 338,540 | 390,416 | 5,936,372 |
| \$16,000 under \$17,000 | 344,026 | 5,683,786 | 338,495 | 5,334,810 | 85,430 | 87,639 | 34,475 | 213,952 | 344,026 | 5,636,401 |
| \$17,000 under \$18,000 | 353,083 | 6,179,523 | 342,050 | 5,763,445 | 61,546 | 78,823 | 34,963 | 280,903 | 353,083 | 6,123,171 |
| \$18,000 under \$19,000 | 313,173 | 5,790,245 | 305,800 | 5,354,069 | 55,447 | 50,169 | 46,271 | 253,348 | 313,173 | 5,657,586 |
| \$19,000 under \$20,000 | 283,608 | 5,518,002 | 276,590 | 5,085,462 | 60,840 | 76,849 | 37,338 | 248,949 | 283,608 | 5,411,261 |
| \$20,000 under \$25,000 | 1,176,999 | 26,170,586 | 1,157,841 | 24,406,928 | 204,139 | 178,813 | 122,987 | 764,543 | 1,176,999 | 25,350,285 |
| \$25,000 and over | *17,029 | *426,283 | *17,029 | *414,612 | *1,112 | *527 | *1,145 | *403 | *17,029 | *415,542 |

| Size of adjusted gross income | Returns with one qualifying child--continued | | | | | | | | | |
|-------------------------------|--|-------------------|--|------------------|-------------------|------------------|------------------------------------|----------------|------------------------|------------------|
| | Total earned income credit | | EIC used to offset income tax before credits | | Total income tax | | EIC used to offset all other taxes | | EIC refundable portion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) |
| Total..... | 7,943,278 | 11,372,267 | 4,024,595 | 1,942,043 | 1,479,003 | 1,235,019 | 1,007,531 | 749,555 | 6,289,857 | 8,680,668 |
| No adjusted gross income | 20,401 | 27,856 | - | - | - | - | 12,171 | 9,179 | 18,703 | 18,677 |
| \$1 under \$1,000 | 100,397 | 25,211 | - | - | - | - | *8,423 | *2,677 | 100,397 | 22,534 |
| \$1,000 under \$2,000 | 219,975 | 116,429 | - | - | - | - | 24,981 | 5,608 | 219,813 | 110,821 |
| \$2,000 under \$3,000 | 235,565 | 191,681 | - | - | - | - | *14,064 | *4,792 | 235,565 | 186,889 |
| \$3,000 under \$4,000 | 253,601 | 299,455 | - | - | - | - | 26,413 | 9,681 | 253,601 | 289,774 |
| \$4,000 under \$5,000 | 276,775 | 416,280 | - | - | - | - | 40,950 | 22,811 | 276,775 | 393,469 |
| \$5,000 under \$6,000 | 302,343 | 529,819 | *1,231 | *89 | - | - | 50,688 | 34,628 | 302,343 | 495,102 |
| \$6,000 under \$7,000 | 442,308 | 904,103 | *1,231 | *89 | - | - | 110,844 | 80,640 | 442,308 | 823,375 |
| \$7,000 under \$8,000 | 436,174 | 909,953 | *7,770 | *757 | - | - | 72,185 | 56,080 | 433,919 | 853,116 |
| \$8,000 under \$9,000 | 368,623 | 769,267 | *3,107 | *53 | - | - | 83,683 | 78,369 | 367,478 | 690,845 |
| \$9,000 under \$10,000 | 409,099 | 857,687 | 30,129 | 2,674 | - | - | 60,394 | 53,965 | 407,954 | 801,049 |
| \$10,000 under \$11,000 | 380,533 | 805,497 | *18,696 | *4,187 | - | - | 63,115 | 60,819 | 375,628 | 740,491 |
| \$11,000 under \$12,000 | 403,860 | 851,648 | 276,437 | 32,989 | - | - | 75,235 | 78,117 | 399,834 | 740,542 |
| \$12,000 under \$13,000 | 392,923 | 766,660 | 261,428 | 59,750 | - | - | 64,409 | 70,982 | 382,268 | 635,928 |
| \$13,000 under \$14,000 | 396,372 | 708,641 | 296,765 | 108,866 | *2,462 | *650 | 53,280 | 42,725 | 376,492 | 557,050 |
| \$14,000 under \$15,000 | 425,997 | 697,637 | 335,404 | 141,336 | - | - | 48,252 | 38,891 | 408,855 | 517,410 |
| \$15,000 under \$16,000 | 390,416 | 576,970 | 349,884 | 183,683 | *5,569 | *1,916 | 46,517 | 29,794 | 361,485 | 363,493 |
| \$16,000 under \$17,000 | 344,026 | 450,379 | 334,915 | 206,996 | *5,505 | *1,611 | 39,563 | 30,431 | 324,220 | 212,952 |
| \$17,000 under \$18,000 | 353,083 | 410,826 | 345,575 | 258,843 | *16,649 | *5,282 | 37,989 | 20,714 | 314,041 | 131,268 |
| \$18,000 under \$19,000 | 313,173 | 316,098 | 298,160 | 240,279 | 127,191 | 22,232 | 39,414 | 11,006 | 161,517 | 64,813 |
| \$19,000 under \$20,000 | 283,608 | 242,537 | 282,009 | 215,877 | 173,404 | 61,407 | 18,338 | 4,047 | 94,973 | 22,613 |
| \$20,000 under \$25,000 | 1,176,999 | 497,531 | 1,164,825 | 485,472 | 1,131,194 | 1,113,399 | 16,623 | 3,599 | 31,688 | 8,459 |
| \$25,000 and over | *17,029 | *104 | *17,029 | *104 | *17,029 | *28,523 | - | - | - | - |

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Returns with two or more qualifying children | | | | | | | | | |
|-------------------------------|--|------------------------------------|------------------------|--------------------|--------------------------|------------------|----------------------------|------------------|-------------------|--------------------|
| | Number of returns | Adjusted gross income less deficit | EIC salaries and wages | | Nontaxable earned income | | EIC self-employment income | | EIC earned income | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| Total..... | 7,988,939 | 113,522,322 | 7,471,384 | 101,308,204 | 906,128 | 1,193,102 | 1,468,633 | 9,978,206 | 7,988,939 | 112,479,512 |
| No adjusted gross income | 18,285 | -919,418 | 10,600 | 111,642 | *497 | *190 | 13,031 | 77,534 | 18,285 | 189,367 |
| \$1 under \$1,000 | 110,546 | 72,723 | 101,458 | 97,314 | *6,215 | *12,414 | *9,089 | *6,814 | 110,546 | 116,541 |
| \$1,000 under \$2,000 | 187,562 | 283,740 | 180,076 | 298,034 | *250 | *219 | 12,641 | 12,390 | 187,562 | 310,642 |
| \$2,000 under \$3,000 | 229,221 | 589,223 | 208,556 | 542,815 | *6,822 | *37,174 | 26,980 | 40,951 | 229,221 | 620,940 |
| \$3,000 under \$4,000 | 216,670 | 753,653 | 207,552 | 671,376 | *3,107 | *37 | 26,533 | 65,769 | 216,670 | 737,182 |
| \$4,000 under \$5,000 | 205,805 | 920,916 | 185,403 | 793,906 | *11,829 | *26,590 | 43,638 | 137,285 | 205,805 | 957,781 |
| \$5,000 under \$6,000 | 236,717 | 1,300,591 | 224,420 | 1,053,262 | *5,918 | *251 | 33,828 | 155,242 | 236,717 | 1,208,756 |
| \$6,000 under \$7,000 | 274,609 | 1,780,318 | 236,944 | 1,395,655 | *2,688 | *2,368 | 56,570 | 300,497 | 274,609 | 1,698,131 |
| \$7,000 under \$8,000 | 281,386 | 2,104,093 | 272,716 | 1,875,798 | ** | ** | 40,057 | 149,426 | 281,386 | 2,025,613 |
| \$8,000 under \$9,000 | 358,853 | 3,046,126 | 290,738 | 2,236,447 | *13,186 | *5,381 | 115,370 | 767,481 | 358,853 | 3,009,309 |
| \$9,000 under \$10,000 | 358,373 | 3,399,579 | 319,951 | 2,685,359 | *16,790 | *5,772 | 105,567 | 622,909 | 358,373 | 3,314,040 |
| \$10,000 under \$11,000 | 348,373 | 3,654,044 | 311,816 | 3,055,940 | *22,359 | *27,896 | 71,879 | 525,948 | 348,373 | 3,609,785 |
| \$11,000 under \$12,000 | 358,123 | 4,128,860 | 330,703 | 3,612,610 | 38,542 | 63,483 | 58,823 | 455,523 | 358,123 | 4,131,616 |
| \$12,000 under \$13,000 | 341,302 | 4,249,179 | 322,042 | 3,799,728 | 31,951 | 89,140 | 51,185 | 287,084 | 341,302 | 4,175,952 |
| \$13,000 under \$14,000 | 358,604 | 4,845,372 | 337,135 | 4,212,388 | 46,297 | 52,076 | 58,338 | 357,404 | 358,604 | 4,621,868 |
| \$14,000 under \$15,000 | 397,507 | 5,762,158 | 380,874 | 5,268,896 | 25,905 | 9,770 | 42,736 | 283,310 | 397,507 | 5,561,976 |
| \$15,000 under \$16,000 | 364,020 | 5,638,705 | 342,388 | 4,948,514 | 42,880 | 107,361 | 57,436 | 522,947 | 364,020 | 5,578,822 |
| \$16,000 under \$17,000 | 344,096 | 5,672,395 | 328,240 | 5,072,642 | 62,357 | 95,673 | 58,876 | 454,041 | 344,096 | 5,622,355 |
| \$17,000 under \$18,000 | 353,859 | 6,208,453 | 336,518 | 5,715,344 | 61,195 | 112,985 | 59,843 | 346,898 | 353,859 | 6,175,227 |
| \$18,000 under \$19,000 | 290,429 | 5,371,004 | 273,053 | 4,700,741 | 51,391 | 74,969 | 67,585 | 518,974 | 290,429 | 5,294,684 |
| \$19,000 under \$20,000 | 326,782 | 6,368,216 | 306,391 | 5,661,087 | 55,121 | 99,576 | 57,790 | 558,486 | 326,782 | 6,319,150 |
| \$20,000 under \$25,000 | 1,348,583 | 30,246,392 | 1,300,653 | 27,015,200 | 272,397 | 250,917 | 271,639 | 2,236,599 | 1,348,583 | 29,502,715 |
| \$25,000 and over | 679,235 | 18,045,999 | 663,157 | 16,483,505 | 128,431 | 118,858 | 129,199 | 1,094,696 | 679,235 | 17,697,059 |

| Size of adjusted gross income | Returns with two or more qualifying children--continued | | | | | | | | | |
|-------------------------------|---|-------------------|--|------------------|-------------------|----------------|------------------------------------|------------------|------------------------|-------------------|
| | Total earned income credit | | EIC used to offset income tax before credits | | Total income tax | | EIC used to offset all other taxes | | EIC refundable portion | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) |
| Total..... | 7,988,939 | 16,801,257 | 3,170,901 | 1,552,679 | 942,176 | 745,458 | 1,348,003 | 1,221,357 | 8,781,190 | 14,027,221 |
| No adjusted gross income | 18,285 | 41,716 | - | - | - | - | 14,111 | 11,397 | 15,672 | 30,319 |
| \$1 under \$1,000 | 110,546 | 35,393 | - | - | - | - | *18,410 | *1,182 | 107,438 | 34,211 |
| \$1,000 under \$2,000 | 187,562 | 119,550 | - | - | - | - | *16,208 | *4,743 | 187,120 | 114,807 |
| \$2,000 under \$3,000 | 229,221 | 236,896 | - | - | - | - | 28,718 | 11,756 | 229,221 | 225,140 |
| \$3,000 under \$4,000 | 216,670 | 289,683 | - | - | - | - | 28,689 | 9,701 | 216,663 | 279,982 |
| \$4,000 under \$5,000 | 205,805 | 368,097 | - | - | - | - | 48,686 | 27,399 | 205,805 | 340,698 |
| \$5,000 under \$6,000 | 236,717 | 474,147 | - | - | - | - | 34,463 | 24,699 | 236,717 | 449,448 |
| \$6,000 under \$7,000 | 274,609 | 671,951 | - | - | - | - | 63,002 | 48,086 | 274,451 | 623,865 |
| \$7,000 under \$8,000 | 281,386 | 789,533 | - | - | - | - | 43,613 | 26,384 | 280,155 | 763,149 |
| \$8,000 under \$9,000 | 358,853 | 1,178,884 | - | - | - | - | 113,975 | 119,820 | 357,852 | 1,059,064 |
| \$9,000 under \$10,000 | 358,373 | 1,208,191 | *5,791 | *580 | - | - | 93,293 | 97,517 | 352,758 | 1,110,094 |
| \$10,000 under \$11,000 | 348,373 | 1,205,955 | *1,253 | *376 | - | - | 74,939 | 84,116 | 346,984 | 1,121,463 |
| \$11,000 under \$12,000 | 358,123 | 1,228,525 | *9,322 | *3,353 | - | - | 68,318 | 78,797 | 356,734 | 1,146,375 |
| \$12,000 under \$13,000 | 341,302 | 1,106,185 | *17,998 | *4,063 | - | - | 48,388 | 53,204 | 340,300 | 1,048,918 |
| \$13,000 under \$14,000 | 358,604 | 1,094,861 | 78,022 | 6,063 | - | - | 64,434 | 70,991 | 358,447 | 1,017,807 |
| \$14,000 under \$15,000 | 397,507 | 1,157,986 | 176,440 | 24,864 | - | - | 39,725 | 52,205 | 397,231 | 1,080,917 |
| \$15,000 under \$16,000 | 364,020 | 968,106 | 164,165 | 47,546 | - | - | 52,595 | 81,681 | 361,277 | 838,879 |
| \$16,000 under \$17,000 | 344,096 | 835,406 | 188,205 | 66,309 | - | - | 57,686 | 75,664 | 337,739 | 693,434 |
| \$17,000 under \$18,000 | 353,859 | 765,021 | 259,689 | 88,530 | *3,107 | *270 | 63,739 | 59,565 | 328,247 | 616,925 |
| \$18,000 under \$19,000 | 290,429 | 571,853 | 194,321 | 90,412 | - | - | 62,337 | 71,058 | 262,997 | 410,382 |
| \$19,000 under \$20,000 | 326,782 | 584,192 | 254,460 | 136,411 | *3,107 | *584 | 59,421 | 58,970 | 294,065 | 388,811 |
| \$20,000 under \$25,000 | 1,348,583 | 1,628,438 | 1,186,216 | 866,903 | 334,283 | 119,350 | 231,628 | 147,158 | 874,876 | 614,377 |
| \$25,000 and over | 679,235 | 240,688 | 635,017 | 217,269 | 601,678 | 625,253 | 21,625 | 5,261 | 58,439 | 18,157 |

* Estimate should be used with caution because of the small number of returns on which it is based

** Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples; money amounts are in thousands of dollars]

| Type of tax computation by size of adjusted gross income | Number of returns | Adjusted gross income | Modified taxable income | Income tax before credits regular tax computation | | Tax generated | | Tax differences due to alternative computations | Taxes from special computation | | Income tax before credits | |
|--|-------------------|-----------------------|-------------------------|---|-------------|-------------------|-------------|---|--------------------------------|---------|---------------------------|-------------|
| | | | | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| Returns with regular tax computation only | | | | | | | | | | | | |
| Total..... | 93,702,787 | 3,680,753,616 | 2,430,184,459 | 93,702,787 | 467,560,382 | 93,702,787 | 467,560,382 | - | 27,226 | 108,513 | 93,702,787 | 467,668,902 |
| Under \$5,000 | 3,546,149 | 10,249,670 | 1,993,005 | 3,546,149 | 299,315 | 3,546,149 | 299,311 | - | - | - | 3,546,149 | 299,311 |
| \$5,000 under \$10,000 | 6,628,794 | 52,334,016 | 13,841,651 | 6,628,794 | 2,076,609 | 6,628,794 | 2,076,614 | - | - | - | 6,628,794 | 2,076,980 |
| \$10,000 under \$15,000 | 9,637,027 | 122,270,617 | 44,029,587 | 9,637,027 | 6,605,270 | 9,637,027 | 6,605,268 | - | 3,291 | -366 | 9,637,027 | 6,606,462 |
| \$15,000 under \$20,000 | 10,733,244 | 187,363,622 | 82,540,634 | 10,733,244 | 12,382,513 | 10,733,244 | 12,382,513 | - | 2,365 | -14,697 | 10,733,244 | 12,397,210 |
| \$20,000 under \$25,000 | 9,433,163 | 211,457,326 | 110,877,925 | 9,433,163 | 16,633,620 | 9,433,163 | 16,633,615 | - | 3,307 | -649 | 9,433,163 | 16,634,264 |
| \$25,000 under \$30,000 | 7,951,182 | 218,099,880 | 128,014,706 | 7,951,182 | 19,243,325 | 7,951,182 | 19,243,327 | - | 3,488 | -5,229 | 7,951,182 | 19,248,555 |
| \$30,000 under \$40,000 | 12,477,550 | 433,920,541 | 273,108,399 | 12,477,550 | 42,820,283 | 12,477,550 | 42,820,292 | - | 1,610 | -2,845 | 12,477,550 | 42,823,137 |
| \$40,000 under \$50,000 | 9,505,812 | 425,304,219 | 284,055,521 | 9,505,812 | 46,646,622 | 9,505,812 | 46,646,623 | - | 1,457 | -4,156 | 9,505,812 | 46,650,779 |
| \$50,000 under \$75,000 | 14,210,586 | 864,175,856 | 604,140,123 | 14,210,586 | 104,485,195 | 14,210,586 | 104,485,195 | - | 7,488 | -29,060 | 14,210,586 | 104,514,255 |
| \$75,000 under \$100,000 | 5,575,167 | 478,865,714 | 349,161,301 | 5,575,167 | 69,977,962 | 5,575,167 | 69,977,962 | - | 1,025 | -992 | 5,575,167 | 69,978,954 |
| \$100,000 under \$200,000 | 3,412,067 | 426,809,397 | 322,585,972 | 3,412,067 | 74,522,221 | 3,412,067 | 74,522,221 | - | 4,521 | -30,708 | 3,412,067 | 74,552,930 |
| \$200,000 under \$500,000 | 496,520 | 141,493,360 | 119,455,416 | 496,520 | 36,004,736 | 496,520 | 36,004,736 | - | 327 | -6,426 | 496,520 | 36,011,162 |
| \$500,000 under \$1,000,000 | 68,068 | 45,700,397 | 40,434,974 | 68,068 | 14,366,637 | 68,068 | 14,366,637 | - | 54 | -5,539 | 68,068 | 14,372,176 |
| \$1,000,000 or more | 27,459 | 62,709,001 | 55,945,245 | 27,459 | 21,496,074 | 27,459 | 21,496,074 | - | 62 | -6,653 | 27,459 | 21,502,727 |
| Returns with Form 8615 tax computation | | | | | | | | | | | | |
| Total..... | 364,783 | 2,445,832 | 2,139,205 | 364,783 | 451,697 | 364,783 | 606,821 | 155,125 | - | - | 364,783 | 606,821 |
| Under \$5,000 | 287,648 | 723,668 | 546,689 | 287,648 | 80,354 | 287,648 | 129,619 | 49,265 | - | - | 287,648 | 129,619 |
| \$5,000 under \$10,000 | 38,647 | 272,693 | 252,621 | 38,647 | 36,858 | 38,647 | 66,106 | 29,248 | - | - | 38,647 | 66,106 |
| \$10,000 under \$15,000 | 15,977 | 204,477 | 189,426 | 15,977 | 28,393 | 15,977 | 55,113 | 15,977 | - | - | 15,977 | 55,113 |
| \$15,000 under \$20,000 | 9,238 | 164,401 | 151,609 | 9,238 | 22,756 | 9,238 | 45,987 | 23,231 | - | - | 9,238 | 45,987 |
| \$20,000 under \$25,000 | 3,669 | 82,742 | 73,371 | 3,669 | 11,008 | 3,669 | 20,172 | 9,164 | - | - | 3,669 | 20,172 |
| \$25,000 under \$30,000 | 1,112 | 29,569 | 28,846 | 1,112 | 4,602 | 1,112 | 10,118 | 5,515 | - | - | 1,112 | 10,118 |
| \$30,000 under \$40,000 | 3,578 | 119,404 | 116,954 | 3,578 | 21,585 | 3,578 | 26,258 | 4,673 | - | - | 3,578 | 26,258 |
| \$40,000 under \$50,000 | 1,112 | 50,515 | 46,906 | 1,112 | 9,662 | 1,112 | 16,885 | 7,223 | - | - | 1,112 | 16,885 |
| \$50,000 under \$75,000 | 1,112 | 64,325 | 62,077 | 1,112 | 13,912 | 1,112 | 20,808 | 6,896 | - | - | 1,112 | 20,808 |
| \$75,000 under \$100,000 | 1,025 | 85,566 | 83,644 | 1,025 | 20,937 | 1,025 | 27,947 | 7,011 | - | - | 1,025 | 27,947 |
| \$100,000 under \$200,000 | 521 | 78,786 | 73,739 | 521 | 20,849 | 521 | 21,042 | 194 | - | - | 521 | 21,042 |
| \$200,000 under \$500,000 | 1,027 | 272,463 | 230,757 | 1,027 | 71,892 | 1,027 | 68,161 | 3,731 | - | - | 1,027 | 68,161 |
| \$500,000 under \$1,000,000 | - | 297,222 | 282,566 | 118 | 108,890 | 118 | 98,605 | -10,285 | - | - | 118 | 98,605 |
| \$1,000,000 or more | - | - | - | - | - | - | - | - | - | - | - | - |
| Returns with Schedule D tax computation | | | | | | | | | | | | |
| Total..... | 2,434,556 | 756,538,915 | 657,709,738 | 2,434,556 | 214,315,357 | 2,434,556 | 198,407,296 | -15,908,060 | 608 | 23,505 | 2,434,556 | 198,430,801 |
| Under \$5,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| \$5,000 under \$10,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| \$10,000 under \$15,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| \$15,000 under \$20,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| \$20,000 under \$25,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| \$25,000 under \$30,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| \$30,000 under \$40,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| \$40,000 under \$50,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| \$50,000 under \$75,000 | 88,414 | 6,219,883 | 5,414,924 | 88,414 | 1,255,641 | 88,414 | 1,249,234 | -6,408 | - | - | 88,414 | 1,249,234 |
| \$75,000 under \$100,000 | 221,372 | 19,075,633 | 15,889,449 | 221,372 | 3,857,928 | 221,372 | 3,810,737 | -47,192 | - | - | 221,372 | 3,810,737 |
| \$100,000 under \$200,000 | 1,196,565 | 176,372,556 | 145,154,287 | 1,196,565 | 36,276,961 | 1,196,565 | 35,786,778 | -490,183 | 207 | 4,454 | 1,196,565 | 35,791,233 |
| \$200,000 under \$500,000 | 54,052,985 | 205,195,138 | 177,077,667 | 54,052,985 | 699,570 | 54,052,985 | 51,820,236 | -2,232,749 | 251 | 4,776 | 51,820,236 | 51,825,012 |
| \$500,000 under \$1,000,000 | 145,454 | 98,893,924 | 88,438,018 | 145,454 | 31,489,468 | 145,454 | 29,378,648 | -2,110,820 | 68 | 7,586 | 145,454 | 29,386,234 |
| \$1,000,000 or more | 83,182 | 250,781,681 | 225,735,393 | 83,182 | 87,382,373 | 83,182 | 76,361,664 | -11,020,709 | 82 | 6,687 | 83,182 | 76,368,352 |

Footnotes at end of table

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Type of tax computation by size of adjusted gross income | Total tax credits | | | Income tax after credits | | | Alternative minimum tax | | | Total income tax | | | | | | | | | | | | | | | | | | | |
|--|-------------------|-----------|------|--------------------------|-------------|------|-------------------------|-----------|------|-------------------|-------------|------|-------------------|--------|------|-------------------|--------|------|-------------------|--------|------|-------------------|--------|------|-------------------------|-----------------------|------------------------------|---------|------|
| | Number of returns | Amount | (13) | Number of returns | Amount | (14) | Number of returns | Amount | (15) | Number of returns | Amount | (16) | Number of returns | Amount | (17) | Number of returns | Amount | (18) | Number of returns | Amount | (19) | Number of returns | Amount | (20) | As a percentage of | | Average income tax (dollars) | (23) | |
| | | | | | | | | | | | | | | | | | | | | | | | | | Modified taxable income | Adjusted gross income | | | (21) |
| Returns with regular tax computation only | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total..... | 14,999,912 | 8,528,942 | | 88,094,725 | 459,139,959 | | 271,352 | 822,125 | | 88,101,398 | 459,965,162 | | 18.9 | 12.5 | | | | | | | | | | | | | | 4,909 | |
| Under \$5,000..... | 44,414 | 1,288 | | 3,544,905 | 298,022 | | *1,233 | *189 | | 3,544,905 | 298,211 | | 15.0 | 2.9 | | | | | | | | | | | | | | 84 | |
| \$5,000 under \$10,000..... | 1,148,083 | 83,825 | | 6,159,068 | 1,993,155 | | *1,395 | *817 | | 6,159,068 | 1,993,973 | | 14.4 | 3.8 | | | | | | | | | | | | | | 301 | |
| \$10,000 under \$15,000..... | 1,742,956 | 464,510 | | 7,993,488 | 6,141,952 | | *10 | *1 | | 7,993,488 | 6,141,953 | | 13.9 | 5.0 | | | | | | | | | | | | | | 637 | |
| \$15,000 under \$20,000..... | 2,986,779 | 1,786,110 | | 8,255,536 | 10,611,100 | | *1,053 | *404 | | 8,255,536 | 10,611,606 | | 12.9 | 5.7 | | | | | | | | | | | | | | 989 | |
| \$20,000 under \$25,000..... | 2,534,691 | 1,596,866 | | 8,505,774 | 15,037,398 | | *1,254 | *1,665 | | 8,505,774 | 15,039,063 | | 13.6 | 7.1 | | | | | | | | | | | | | | 1,594 | |
| \$25,000 under \$30,000..... | 1,140,860 | 450,927 | | 7,903,863 | 18,797,629 | | 1,831 | 2,740 | | 7,903,962 | 18,800,368 | | 14.7 | 8.6 | | | | | | | | | | | | | | 2,364 | |
| \$30,000 under \$40,000..... | 1,056,632 | 474,357 | | 12,460,278 | 42,348,780 | | 2,971 | 2,885 | | 12,460,416 | 42,351,665 | | 15.5 | 9.8 | | | | | | | | | | | | | | 3,394 | |
| \$40,000 under \$50,000..... | 940,287 | 410,912 | | 9,492,587 | 46,239,867 | | 7,964 | 11,028 | | 9,493,162 | 46,250,895 | | 16.3 | 10.9 | | | | | | | | | | | | | | 4,866 | |
| \$50,000 under \$75,000..... | 1,865,077 | 927,415 | | 14,203,643 | 103,586,840 | | 46,589 | 54,251 | | 14,206,317 | 103,641,527 | | 17.2 | 12.0 | | | | | | | | | | | | | | 7,293 | |
| \$75,000 under \$100,000..... | 815,709 | 537,464 | | 5,574,140 | 69,441,490 | | 55,076 | 77,464 | | 5,574,936 | 69,518,975 | | 19.9 | 14.5 | | | | | | | | | | | | | | 12,469 | |
| \$100,000 under \$200,000..... | 588,749 | 594,901 | | 3,410,182 | 73,958,028 | | 118,335 | 316,990 | | 3,411,899 | 74,276,134 | | 23.0 | 17.4 | | | | | | | | | | | | | | 21,769 | |
| \$200,000 under \$500,000..... | 105,186 | 494,351 | | 495,821 | 35,516,811 | | 31,129 | 247,183 | | 496,422 | 35,764,046 | | 29.9 | 25.3 | | | | | | | | | | | | | | 72,029 | |
| \$500,000 under \$1,000,000..... | 20,385 | 253,732 | | 68,008 | 14,118,444 | | 1,995 | 47,082 | | 68,052 | 14,165,614 | | 35.0 | 31.0 | | | | | | | | | | | | | | 208,110 | |
| \$1,000,000 or more..... | 10,105 | 452,284 | | 27,432 | 21,050,442 | | 518 | 59,425 | | 27,452 | 21,111,131 | | 37.7 | 33.7 | | | | | | | | | | | | | | 768,824 | |
| Returns with Form 8615 tax computation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total..... | 57,593 | 4,833 | | 364,783 | 601,988 | | 11,922 | 10,645 | | 364,783 | 612,633 | | 28.6 | 25.0 | | | | | | | | | | | | | | 1,679 | |
| Under \$5,000..... | 43,779 | 934 | | 287,648 | 128,685 | | *4,923 | *268 | | 287,648 | 128,954 | | 23.6 | 17.8 | | | | | | | | | | | | | | 448 | |
| \$5,000 under \$10,000..... | *6,523 | *278 | | 38,647 | 65,828 | | *3,693 | *1,285 | | 38,647 | 67,113 | | 26.6 | 24.6 | | | | | | | | | | | | | | 1,737 | |
| \$10,000 under \$15,000..... | *1,207 | *223 | | 15,977 | 54,889 | | *1,231 | *1,299 | | 15,977 | 56,188 | | 29.7 | 27.5 | | | | | | | | | | | | | | 3,517 | |
| \$15,000 under \$20,000..... | *1,207 | *75 | | *9,238 | *45,912 | | - | - | | *9,238 | *45,912 | | *30.3 | *27.9 | | | | | | | | | | | | | | *4,970 | |
| \$20,000 under \$25,000..... | *1,207 | *233 | | *3,669 | *19,939 | | - | - | | *3,669 | *19,939 | | *27.2 | *24.1 | | | | | | | | | | | | | | *5,434 | |
| \$25,000 under \$30,000..... | - | - | | *1,112 | *10,118 | | - | - | | *1,112 | *10,118 | | *35.1 | *34.2 | | | | | | | | | | | | | | *9,089 | |
| \$30,000 under \$40,000..... | *1,235 | *142 | | *3,578 | *26,116 | | *1,235 | *2,156 | | *3,578 | *28,272 | | *24.2 | *23.7 | | | | | | | | | | | | | | *7,902 | |
| \$40,000 under \$50,000..... | *1,112 | *175 | | *1,112 | *16,711 | | - | - | | *1,112 | *16,711 | | *35.6 | *33.1 | | | | | | | | | | | | | | *15,028 | |
| \$50,000 under \$75,000..... | *1,112 | *1,798 | | *1,112 | *19,010 | | - | - | | *1,112 | *19,010 | | *30.6 | *29.6 | | | | | | | | | | | | | | *17,095 | |
| \$75,000 under \$100,000..... | - | - | | *1,025 | *27,947 | | - | - | | *1,025 | *27,947 | | *33.4 | *32.7 | | | | | | | | | | | | | | *27,265 | |
| \$100,000 under \$200,000..... | *161 | *144 | | *521 | *20,899 | | *161 | *249 | | *521 | *21,147 | | *28.7 | *26.8 | | | | | | | | | | | | | | *40,589 | |
| \$200,000 under \$500,000..... | - | - | | *1,027 | *68,161 | | *667 | *5,311 | | *1,027 | *73,472 | | *31.8 | *27.0 | | | | | | | | | | | | | | *71,540 | |
| \$500,000 under \$1,000,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$1,000,000 or more..... | 51 | 832 | | 118 | 97,773 | | *12 | *77 | | 118 | 97,850 | | 34.6 | 32.9 | | | | | | | | | | | | | | 829,237 | |
| Returns with Schedule D tax computation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total..... | 787,271 | 2,789,156 | | 2,433,941 | 195,661,645 | | 185,593 | 1,768,087 | | 2,434,452 | 197,438,129 | | 30.0 | 26.1 | | | | | | | | | | | | | | 81,098 | |
| Under \$5,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$5,000 under \$10,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$10,000 under \$15,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$15,000 under \$20,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$20,000 under \$25,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$25,000 under \$30,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$30,000 under \$40,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$40,000 under \$50,000..... | - | - | | - | - | | - | - | | - | - | | - | - | | | | | | | | | | | | | | - | |
| \$50,000 under \$75,000..... | 18,301 | 5,552 | | 88,385 | 1,243,681 | | *98 | *43 | | 88,414 | 1,243,725 | | 23.0 | 20.0 | | | | | | | | | | | | | | 14,067 | |
| \$75,000 under \$100,000..... | 44,653 | 45,520 | | 221,303 | 3,765,217 | | 3,804 | 6,355 | | 221,362 | 3,771,572 | | 23.7 | 19.8 | | | | | | | | | | | | | | 17,037 | |
| \$100,000 under \$200,000..... | 351,067 | 398,812 | | 1,196,337 | 35,392,420 | | 42,279 | 136,409 | | 1,196,550 | 35,528,910 | | 24.5 | 20.1 | | | | | | | | | | | | | | 29,692 | |
| \$200,000 under \$500,000..... | 252,583 | 617,011 | | 699,340 | 51,208,001 | | 103,689 | 609,563 | | 699,512 | 51,817,681 | | 29.3 | 25.3 | | | | | | | | | | | | | | 74,071 | |
| \$500,000 under \$1,000,000..... | 72,750 | 445,847 | | 145,418 | 28,940,387 | | 23,532 | 402,694 | | 145,444 | 29,346,024 | | 33.2 | 29.7 | | | | | | | | | | | | | | 201,755 | |
| \$1,000,000 or more..... | 47,917 | 1,256,414 | | 83,158 | 75,111,938 | | 12,190 | 613,024 | | 83,171 | 75,730,217 | | 33.5 | 30.2 | | | | | | | | | | | | | | 910,416 | |

* Estimate should be used with caution due to the small number of sample returns on which it is based

¹ See section 4 for the definition of modified taxable income

NOTE: Detail may not add to totals because of rounding

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Total income tax as a percentage of adjusted gross income | | | | | | | | | |
|-------------------------------|---|------------------------------------|------------------|-------------------|------------------------------------|------------------|-------------------|------------------------------------|------------------|--|
| | Total | | | Under 5 percent | | | 5 under 7 percent | | | |
| | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| All returns | | | | | | | | | | |
| Total..... | 90,929,350 | 4,341,870,603 | 658,244,750 | 14,659,328 | 218,003,026 | 6,321,574 | 10,266,035 | 231,098,829 | 14,206,680 | |
| Under \$5,000 | 3,841,691 | 3,256,448 | 550,510 | 2,690,589 | 8,325,576 | 118,464 | 312,234 | 516,253 | 31,200 | |
| \$5,000 under \$10,000 | 6,206,441 | 49,211,135 | 2,070,799 | 4,369,886 | 34,948,392 | 1,000,789 | 988,029 | 7,281,241 | 419,052 | |
| \$10,000 under \$15,000 | 8,012,441 | 100,764,891 | 6,200,239 | 1,765,811 | 22,581,574 | 527,403 | 3,091,276 | 35,861,357 | 2,207,246 | |
| \$15,000 under \$20,000 | 8,264,862 | 144,696,669 | 10,658,543 | 2,153,747 | 37,728,621 | 1,134,827 | 636,609 | 11,517,105 | 671,774 | |
| \$20,000 under \$25,000 | 8,509,932 | 191,153,981 | 15,063,847 | 1,557,058 | 34,689,144 | 945,472 | 1,708,690 | 38,082,163 | 2,321,093 | |
| \$25,000 under \$30,000 | 7,906,995 | 216,946,331 | 18,810,892 | 958,121 | 25,906,612 | 842,667 | 1,059,217 | 29,012,646 | 1,782,156 | |
| \$30,000 under \$40,000 | 12,464,055 | 433,449,450 | 42,380,166 | 681,594 | 23,176,566 | 779,502 | 1,308,363 | 44,872,059 | 2,767,603 | |
| \$40,000 under \$50,000 | 9,496,620 | 424,919,768 | 46,269,147 | 260,677 | 11,541,907 | 396,391 | 577,090 | 25,625,365 | 1,614,426 | |
| \$50,000 under \$75,000 | 14,296,676 | 870,277,456 | 104,909,151 | 158,869 | 9,193,392 | 302,645 | 498,698 | 29,553,184 | 1,846,335 | |
| \$75,000 under \$100,000 | 5,797,393 | 498,012,263 | 73,320,894 | 30,677 | 2,641,710 | 77,119 | 66,922 | 5,636,705 | 358,516 | |
| \$100,000 under \$200,000 | 4,609,880 | 603,353,851 | 109,837,768 | 24,121 | 3,252,110 | 91,708 | 16,923 | 1,999,794 | 118,852 | |
| \$200,000 or more | 1,522,363 | 805,828,361 | 228,172,793 | 8,179 | 4,017,424 | 104,588 | 1,984 | 1,140,956 | 68,425 | |
| Joint returns | | | | | | | | | | |
| Total..... | 41,600,162 | 2,984,465,527 | 474,597,582 | 4,888,215 | 120,114,230 | 3,609,401 | 4,186,048 | 142,913,798 | 8,820,480 | |
| Under \$5,000 | 3,578 | -5,135,361 | 102,558 | - | - | - | - | - | - | |
| \$5,000 under \$10,000 | 4,416 | 27,428 | 3,660 | 3,117 | 20,212 | 16 | - | - | - | |
| \$10,000 under \$15,000 | 812,364 | 11,254,553 | 154,731 | 811,036 | 11,238,590 | 152,775 | 1,231 | 14,830 | 923 | |
| \$15,000 under \$20,000 | 1,808,526 | 31,824,096 | 1,189,853 | 1,513,596 | 26,256,138 | 864,583 | 292,424 | 5,522,544 | 307,412 | |
| \$20,000 under \$25,000 | 2,449,302 | 55,160,432 | 2,831,151 | 882,624 | 19,786,908 | 526,117 | 1,124,388 | 24,940,408 | 1,523,220 | |
| \$25,000 under \$30,000 | 2,933,856 | 80,690,390 | 5,153,632 | 749,328 | 20,347,912 | 650,028 | 696,305 | 19,165,454 | 1,177,266 | |
| \$30,000 under \$40,000 | 6,044,690 | 212,016,252 | 16,982,078 | 544,748 | 18,489,049 | 630,536 | 1,020,714 | 35,176,850 | 2,169,868 | |
| \$40,000 under \$50,000 | 5,865,872 | 263,620,253 | 24,168,762 | 212,343 | 9,417,829 | 326,881 | 505,596 | 22,521,817 | 1,420,976 | |
| \$50,000 under \$75,000 | 11,301,661 | 692,574,912 | 76,750,592 | 124,990 | 7,221,679 | 248,396 | 465,498 | 27,627,103 | 1,726,603 | |
| \$75,000 under \$100,000 | 5,030,019 | 432,144,733 | 61,031,362 | 20,510 | 1,771,739 | 53,705 | 62,926 | 5,304,890 | 337,539 | |
| \$100,000 under \$200,000 | 4,021,864 | 526,408,969 | 93,380,881 | 19,779 | 2,671,924 | 79,835 | 15,425 | 1,790,768 | 106,677 | |
| \$200,000 or more | 1,324,016 | 683,878,870 | 192,848,321 | 6,144 | 2,892,250 | 76,529 | 1,541 | 849,136 | 49,997 | |
| Single returns | | | | | | | | | | |
| Total..... | 40,106,817 | 1,023,399,793 | 142,865,060 | 7,914,874 | 99,990,634 | 1,659,730 | 4,734,403 | 55,634,793 | 3,391,045 | |
| Under \$5,000 | 3,831,568 | 10,030,807 | 436,917 | 2,685,926 | 8,314,950 | 118,455 | 311,927 | 514,892 | 31,117 | |
| \$5,000 under \$10,000 | 5,990,155 | 47,369,506 | 1,994,088 | 4,218,053 | 33,680,842 | 966,681 | 938,713 | 6,830,266 | 393,986 | |
| \$10,000 under \$15,000 | 6,618,368 | 82,189,734 | 5,684,911 | 656,575 | 7,590,305 | 276,547 | 2,958,237 | 34,217,927 | 2,104,490 | |
| \$15,000 under \$20,000 | 5,439,273 | 94,657,847 | 8,507,940 | 158,132 | 2,693,135 | 78,919 | 166,091 | 2,827,026 | 174,224 | |
| \$20,000 under \$25,000 | 4,365,931 | 97,923,878 | 9,943,268 | 66,790 | 1,473,565 | 43,057 | 131,246 | 2,905,693 | 176,120 | |
| \$25,000 under \$30,000 | 3,530,573 | 96,712,690 | 10,430,497 | 42,193 | 1,137,537 | 39,086 | 84,756 | 2,292,316 | 137,613 | |
| \$30,000 under \$40,000 | 4,461,423 | 153,664,556 | 18,998,539 | 40,062 | 1,434,337 | 41,086 | 91,421 | 3,116,586 | 190,290 | |
| \$40,000 under \$50,000 | 2,546,337 | 113,089,860 | 16,786,067 | 17,290 | 773,612 | 22,650 | 25,295 | 1,119,666 | 71,093 | |
| \$50,000 under \$75,000 | 2,102,338 | 124,832,152 | 20,933,653 | 15,179 | 913,708 | 23,184 | 22,465 | 1,260,617 | 79,094 | |
| \$75,000 under \$100,000 | 601,911 | 51,576,233 | 9,841,665 | 9,670 | 824,231 | 22,070 | 2,614 | 213,443 | 12,828 | |
| \$100,000 under \$200,000 | 463,595 | 60,541,258 | 13,062,231 | 3,894 | 518,336 | 10,416 | 1,296 | 183,698 | 10,638 | |
| \$200,000 or more | 155,345 | 90,811,271 | 26,245,283 | 1,112 | 636,078 | 17,578 | 343 | 152,662 | 9,551 | |

Footnotes at end of table

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

| Size of adjusted gross income | Total income tax as a percentage of adjusted gross income--continued | | | | | | | | | |
|---------------------------------|--|------------------------------------|-------------------|---------------------|------------------------------------|-------------------|---------------------|------------------------------------|--------------------|------------------|
| | 7 under 10 percent | | | 10 under 12 percent | | | 12 under 15 percent | | | Total income tax |
| | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax | Number of returns | Adjusted gross income less deficit | Total income tax | |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | |
| All returns | | | | | | | | | | |
| Total | 25,570,817 | 814,079,561 | 70,914,362 | 17,344,114 | 683,044,583 | 74,586,796 | 10,306,680 | 624,906,540 | 84,326,537 | |
| Under \$5,000 | 333,193 | 650,935 | 55,485 | 210,886 | 545,078 | 60,425 | 142,407 | 484,992 | 61,794 | |
| \$5,000 under \$10,000 | 690,402 | 5,861,233 | 470,392 | 29,538 | 213,454 | 23,051 | 88,517 | 626,848 | 83,686 | |
| \$10,000 under \$15,000 | 2,951,352 | 39,660,723 | 3,137,814 | 158,941 | 2,111,990 | 223,914 | 29,007 | 343,859 | 46,672 | |
| \$15,000 under \$20,000 | 4,993,600 | 86,364,983 | 7,854,295 | 440,237 | 8,366,077 | 866,375 | 30,176 | 533,866 | 70,819 | |
| \$20,000 under \$25,000 | 1,513,653 | 34,490,528 | 2,856,744 | 3,691,685 | 83,001,701 | 8,811,022 | 35,988 | 827,377 | 107,800 | |
| \$25,000 under \$30,000 | 2,637,225 | 72,824,990 | 6,073,537 | 3,142,720 | 86,095,725 | 9,688,969 | 101,504 | 2,877,673 | 379,824 | |
| \$30,000 under \$40,000 | 5,203,157 | 180,679,731 | 15,791,035 | 2,243,752 | 78,597,707 | 8,482,698 | 2,627,791 | 90,912,690 | 12,187,940 | |
| \$40,000 under \$50,000 | 3,312,028 | 148,119,043 | 13,047,094 | 2,848,400 | 127,998,538 | 13,828,033 | 833,325 | 37,416,988 | 5,052,704 | |
| \$50,000 under \$75,000 | 3,516,052 | 206,706,093 | 18,234,992 | 2,792,052 | 224,245,753 | 24,636,434 | 3,811,946 | 242,274,207 | 32,336,525 | |
| \$75,000 under \$100,000 | 367,701 | 30,574,662 | 2,692,731 | 674,854 | 56,705,459 | 6,281,163 | 1,909,139 | 162,635,783 | 22,139,881 | |
| \$100,000 under \$200,000 | 46,443 | 5,553,206 | 477,942 | 104,808 | 12,430,626 | 1,385,491 | 680,538 | 79,369,033 | 10,949,795 | |
| \$200,000 or more | 6,011 | 2,593,464 | 222,302 | 6,244 | 2,732,475 | 299,221 | 14,341 | 6,603,223 | 909,097 | |
| Joint returns | | | | | | | | | | |
| Total | 12,308,309 | \$45,338,624 | 47,436,340 | 7,335,930 | 411,365,116 | 44,826,211 | 5,683,678 | 443,077,376 | \$9,821,933 | |
| Under \$5,000 | - | - | - | - | - | - | - | - | - | |
| \$5,000 under \$10,000 | - | - | - | - | - | - | - | - | - | |
| \$10,000 under \$15,000 | - | - | - | - | - | - | - | - | - | |
| \$15,000 under \$20,000 | - | - | - | - | - | - | - | - | - | |
| \$20,000 under \$25,000 | - | - | - | - | - | - | - | - | - | |
| \$25,000 under \$30,000 | - | - | - | - | - | - | - | - | - | |
| \$30,000 under \$40,000 | - | - | - | - | - | - | - | - | - | |
| \$40,000 under \$50,000 | - | - | - | - | - | - | - | - | - | |
| \$50,000 under \$75,000 | - | - | - | - | - | - | - | - | - | |
| \$75,000 under \$100,000 | - | - | - | - | - | - | - | - | - | |
| \$100,000 under \$200,000 | - | - | - | - | - | - | - | - | - | |
| \$200,000 or more | - | - | - | - | - | - | - | - | - | |
| Single returns | | | | | | | | | | |
| Total | 10,288,668 | 178,277,214 | 15,621,393 | 8,637,514 | 218,296,634 | 23,974,005 | 3,842,305 | 143,695,009 | 19,395,827 | |
| Under \$5,000 | 333,193 | 650,935 | 55,485 | 210,886 | 545,078 | 60,425 | 142,407 | 484,992 | 61,794 | |
| \$5,000 under \$10,000 | 679,672 | 5,770,280 | 462,434 | 29,538 | 213,454 | 23,051 | 88,517 | 626,848 | 83,686 | |
| \$10,000 under \$15,000 | 2,811,434 | 37,873,286 | 2,994,122 | 147,154 | 1,960,069 | 206,920 | 28,990 | 343,669 | 46,645 | |
| \$15,000 under \$20,000 | 4,737,801 | 81,967,129 | 7,475,096 | 355,727 | 6,781,383 | 702,589 | 13,491 | 247,731 | 34,455 | |
| \$20,000 under \$25,000 | 621,438 | 13,741,857 | 1,241,280 | 3,517,373 | 79,144,699 | 8,388,560 | 26,616 | 603,709 | 78,270 | |
| \$25,000 under \$30,000 | 435,740 | 11,951,681 | 1,070,557 | 2,957,381 | 81,052,813 | 9,138,639 | *6,888 | *182,040 | *23,785 | |
| \$30,000 under \$40,000 | 481,677 | 16,557,815 | 1,481,510 | 1,024,109 | 33,482,211 | 3,768,787 | 2,510,237 | 86,861,544 | 11,633,192 | |
| \$40,000 under \$50,000 | 134,567 | 5,854,831 | 511,023 | 190,393 | 8,237,767 | 921,921 | 628,342 | 28,010,350 | 3,826,258 | |
| \$50,000 under \$75,000 | 41,559 | 2,429,464 | 207,225 | 92,517 | 5,271,699 | 583,632 | 340,796 | 19,663,252 | 2,701,649 | |
| \$75,000 under \$100,000 | 7,180 | 649,946 | 51,725 | 8,900 | 740,630 | 84,096 | 34,281 | 2,925,428 | 401,636 | |
| \$100,000 under \$200,000 | 3,802 | 496,042 | 43,278 | 2,972 | 436,607 | 49,155 | 19,728 | 2,380,926 | 319,026 | |
| \$200,000 or more | 606 | 333,949 | 27,649 | 564 | 430,224 | 46,232 | 2,011 | 1,364,521 | 185,430 | |

Footnotes at end of table

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued
 (All figures are estimates based on samples; money amounts are in thousands of dollars)

| Total income tax as a percentage of adjusted gross income--continued | | | | | | | | | |
|--|---------------------------|--|--------------------------|---------------------------|--|--------------------------|---------------------------|--|--------------------------|
| Size of adjusted gross income | 15 under 17 percent | | | 17 under 25 percent | | | 25 under 30 percent | | |
| | Number of returns (19) | Adjusted gross income less deficit (20) | Total income tax (21) | Number of returns (22) | Adjusted gross income less deficit (23) | Total income tax (24) | Number of returns (25) | Adjusted gross income less deficit (26) | Total income tax (27) |
| All returns | | | | | | | | | |
| Total..... | 5,180,170 | 388,468,799 | 62,085,248 | 6,538,290 | 770,076,270 | 155,424,714 | 730,301 | 313,996,993 | 86,194,477 |
| Under \$5,000 | 20,733 | 48,035 | 7,689 | 107,051 | 344,553 | 72,275 | 18,499 | 73,472 | 19,747 |
| \$5,000 under \$10,000 | 1,231 | 8,692 | 1,326 | 21,967 | 150,784 | 34,826 | 6,899 | 46,537 | 12,271 |
| \$10,000 under \$15,000 | - | - | - | 3,693 | 46,996 | 10,318 | 7,361 | 94,140 | 24,397 |
| \$15,000 under \$20,000 | - | - | - | 2,384 | 38,821 | 8,368 | 2,462 | 44,111 | 12,433 |
| \$20,000 under \$25,000 | 307 | 6,945 | 1,072 | 1,231 | 29,085 | 7,224 | 3 | 77 | 22 |
| \$25,000 under \$30,000 | 5,569 | 117,592 | 24,787 | 1,498 | 40,754 | 8,513 | 8 | 216 | 61 |
| \$30,000 under \$40,000 | 381,881 | 14,638,543 | 2,262,950 | 14,089 | 526,871 | 95,020 | 11,234 | 38,578 | 10,549 |
| \$40,000 under \$50,000 | 1,158,740 | 50,429,463 | 8,122,698 | 504,114 | 23,687,516 | 4,177,181 | 1,025 | 45,734 | 11,545 |
| \$50,000 under \$75,000 | 1,229,378 | 80,063,746 | 12,695,874 | 1,287,269 | 78,095,414 | 14,832,121 | 1,133 | 65,568 | 19,366 |
| \$75,000 under \$100,000 | 1,460,646 | 126,449,681 | 20,237,736 | 1,282,326 | 112,882,400 | 21,397,346 | 3,970 | 388,164 | 102,467 |
| \$100,000 under \$200,000 | 902,011 | 108,969,800 | 17,524,034 | 2,749,216 | 377,791,584 | 75,531,114 | 82,441 | 13,413,953 | 3,540,085 |
| \$200,000 or more | 19,675 | 7,696,301 | 1,237,082 | 563,452 | 176,441,491 | 39,250,408 | 605,265 | 299,786,443 | 82,441,533 |
| Joint returns | | | | | | | | | |
| Total..... | 2,863,587 | 273,336,308 | 43,663,539 | 3,560,965 | 545,452,642 | 110,366,770 | 521,885 | 254,543,774 | 69,934,184 |
| Under \$5,000 | - | - | - | 3 | 31 | 7 | - | - | - |
| \$5,000 under \$10,000 | - | - | - | - | - | - | - | - | - |
| \$10,000 under \$15,000 | - | - | - | - | - | - | - | - | - |
| \$15,000 under \$20,000 | - | - | - | 1,153 | 18,988 | 4,668 | - | - | - |
| \$20,000 under \$25,000 | 307 | 6,945 | 1,072 | 1,457 | 39,662 | 8,274 | 3 | 77 | 22 |
| \$25,000 under \$30,000 | - | - | - | 50 | 1,625 | 343 | 8 | 216 | 61 |
| \$30,000 under \$40,000 | 3 | 102 | 17 | 1,132 | 53,225 | 9,150 | 3 | 90 | 23 |
| \$40,000 under \$50,000 | 346 | 14,985 | 2,435 | 1,497 | 87,506 | 16,505 | 21 | 1,243 | 356 |
| \$50,000 under \$75,000 | 604,638 | 42,817,602 | 6,703,454 | 728,539 | 65,349,006 | 11,682,285 | 24 | 2,267 | 632 |
| \$75,000 under \$100,000 | 1,368,603 | 118,603,477 | 18,964,983 | 2,304,266 | 321,078,151 | 63,308,670 | 11,344 | 2,092,393 | 538,717 |
| \$100,000 under \$200,000 | 871,736 | 105,419,082 | 16,950,506 | 522,868 | 158,824,448 | 35,336,867 | 510,481 | 252,447,488 | 69,394,373 |
| \$200,000 or more | 17,954 | 6,474,114 | 1,041,071 | - | - | - | - | - | - |
| Single returns | | | | | | | | | |
| Total..... | 1,988,308 | 95,963,862 | 15,349,696 | 2,562,652 | 188,346,033 | 37,821,609 | 172,313 | 45,926,983 | 12,548,437 |
| Under \$5,000 | 20,733 | 48,035 | 7,689 | 107,051 | 344,553 | 72,275 | 18,499 | 73,472 | 19,747 |
| \$5,000 under \$10,000 | 1,231 | 8,692 | 1,326 | 18,856 | 125,819 | 28,884 | 6,899 | 46,537 | 12,271 |
| \$10,000 under \$15,000 | - | - | - | 3,693 | 46,996 | 10,318 | 7,361 | 94,140 | 24,397 |
| \$15,000 under \$20,000 | - | - | - | 1,231 | 19,833 | 3,700 | 2,462 | 44,111 | 12,433 |
| \$20,000 under \$25,000 | - | - | - | 1,231 | 29,085 | 7,224 | - | - | - |
| \$25,000 under \$30,000 | 2,462 | 65,642 | 10,459 | 42 | 1,092 | 239 | - | - | - |
| \$30,000 under \$40,000 | 307,831 | 12,001,910 | 1,839,183 | 4,847 | 171,367 | 33,690 | 1,231 | 38,488 | 10,526 |
| \$40,000 under \$50,000 | 1,121,302 | 48,768,141 | 7,859,592 | 427,001 | 20,228,812 | 3,545,009 | 1,025 | 45,734 | 11,545 |
| \$50,000 under \$75,000 | 442,091 | 25,908,622 | 4,145,846 | 1,146,599 | 69,319,178 | 13,173,368 | 1,112 | 64,325 | 19,010 |
| \$75,000 under \$100,000 | 74,316 | 6,340,699 | 1,032,550 | 463,912 | 39,795,054 | 8,208,209 | - | - | - |
| \$100,000 under \$200,000 | 16,977 | 2,022,013 | 325,266 | 356,667 | 45,093,647 | 9,802,960 | 57,631 | 9,315,346 | 2,466,313 |
| \$200,000 or more | 1,365 | 800,108 | 127,785 | 31,521 | 13,170,596 | 2,935,734 | 76,093 | 36,204,831 | 9,972,194 |

Footnotes at end of table

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Total income tax as a percentage of adjusted gross income--continued | | | | | | | | |
|-------------------------------|--|--|--------------------------|---------------------------|--|--------------------------|---------------------------|--|--------------------------|
| | 30 under 50 percent | | | 50 under 100 percent | | | 100 percent or more | | |
| | Number of returns (28) | Adjusted gross income less deficit (29) | Total income tax (30) | Number of returns (31) | Adjusted gross income less deficit (32) | Total income tax (33) | Number of returns (34) | Adjusted gross income less deficit (35) | Total income tax (36) |
| All returns | | | | | | | | | |
| Total..... | 326,925 | 305,250,934 | 103,625,566 | 1,981 | 635,459 | 375,096 | 4,709 | -7,690,391 | 183,699 |
| Under \$5,000 | *1,231 | *4,517 | *1,969 | *317 | *322 | *227 | 4,551 | -7,737,285 | 121,235 |
| \$5,000 under \$10,000 | *9,907 | *73,457 | *24,835 | *54 | *429 | *240 | *11 | *67 | *331 |
| \$10,000 under \$15,000 | *4,958 | *63,791 | *21,616 | *37 | *388 | *231 | *6 | *74 | *628 |
| \$15,000 under \$20,000 | *5,603 | *102,304 | *38,809 | *41 | *728 | *465 | *3 | *54 | *378 |
| \$20,000 under \$25,000 | *1,231 | *25,104 | *8,637 | † | † | † | † | † | † |
| \$25,000 under \$30,000 | *1,125 | *29,933 | *10,248 | *7 | *190 | *131 | - | - | - |
| \$30,000 under \$40,000 | *175 | *5,956 | *2,328 | † | † | † | † | † | † |
| \$40,000 under \$50,000 | *1,195 | *54,062 | *17,848 | *17 | *763 | *530 | *8 | *389 | *697 |
| \$50,000 under \$75,000 | 1,248 | 78,211 | 33,215 | *25 | *1,478 | *930 | *8 | *440 | *714 |
| \$75,000 under \$100,000 | 1,144 | 96,416 | 31,510 | *6 | *562 | *454 | *8 | *721 | *1,971 |
| \$100,000 under \$200,000 | 2,794 | 472,923 | 161,181 | 573 | 99,330 | 55,356 | *12 | *1,490 | *2,209 |
| \$200,000 or more | 296,316 | 304,244,220 | 103,273,369 | 839 | 529,641 | 315,426 | 57 | 42,722 | 51,342 |
| Joint returns | | | | | | | | | |
| Total..... | 246,375 | 252,880,141 | 85,636,844 | 1,446 | 532,307 | 317,458 | 3,724 | -5,088,790 | 164,423 |
| Under \$5,000 | - | - | - | *9 | *32 | *24 | 3,569 | -5,135,394 | 102,535 |
| \$5,000 under \$10,000 | *1,231 | *6,889 | *3,066 | *54 | *429 | *240 | *11 | *67 | *331 |
| \$10,000 under \$15,000 | *34 | *449 | *144 | *37 | *388 | *231 | *6 | *74 | *628 |
| \$15,000 under \$20,000 | *1,265 | *24,805 | *12,286 | *41 | *728 | *465 | *3 | *54 | *378 |
| \$20,000 under \$25,000 | - | - | - | † | † | † | † | † | † |
| \$25,000 under \$30,000 | *13 | *364 | *130 | *7 | *190 | *131 | - | - | - |
| \$30,000 under \$40,000 | *175 | *5,956 | *2,328 | † | † | † | † | † | † |
| \$40,000 under \$50,000 | *83 | *3,547 | *1,137 | *7 | *329 | *264 | *8 | *389 | *697 |
| \$50,000 under \$75,000 | *1,231 | *77,162 | *32,746 | † | † | † | † | † | † |
| \$75,000 under \$100,000 | *109 | *9,984 | *3,278 | † | † | † | † | † | † |
| \$100,000 under \$200,000 | 1,066 | 165,002 | 58,021 | 573 | 99,330 | 55,356 | *12 | *1,490 | *2,209 |
| \$200,000 or more | 241,229 | 252,586,142 | 85,523,708 | 646 | 428,288 | 259,146 | 56 | 42,521 | 50,884 |
| Single returns | | | | | | | | | |
| Total..... | 64,611 | 38,114,496 | 13,037,662 | 530 | 100,323 | 55,479 | 639 | -946,189 | 10,185 |
| Under \$5,000 | - | - | - | † | † | † | † | † | † |
| \$5,000 under \$10,000 | *8,676 | *66,768 | *21,769 | - | - | - | - | - | - |
| \$10,000 under \$15,000 | *4,923 | *63,342 | *21,473 | - | - | - | - | - | - |
| \$15,000 under \$20,000 | *4,338 | *77,499 | *26,523 | - | - | - | - | - | - |
| \$20,000 under \$25,000 | *1,231 | *25,104 | *8,637 | *7 | *167 | *120 | - | - | - |
| \$25,000 under \$30,000 | *1,112 | *29,569 | *10,118 | - | - | - | - | - | - |
| \$30,000 under \$40,000 | - | - | - | *8 | *298 | *275 | - | - | - |
| \$40,000 under \$50,000 | *1,112 | *50,515 | *16,711 | *10 | *434 | *265 | - | - | - |
| \$50,000 under \$75,000 | *17 | *1,049 | *469 | *4 | *240 | *177 | - | - | - |
| \$75,000 under \$100,000 | *1,035 | *86,432 | *28,232 | *4 | *371 | *319 | - | - | - |
| \$100,000 under \$200,000 | 627 | 94,643 | 35,179 | - | - | - | - | - | - |
| \$200,000 or more | 41,539 | 37,619,577 | 12,868,552 | † | † | † | † | † | † |

* Estimate should be used with caution due to the small number of sample returns on which it is based

† Data deleted to avoid disclosure of information for specific taxpayers Deleted data are included in appropriate totals
 NOTE Detail may not add to totals because of rounding

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(All returns are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | All returns | Tax credits | | | | | | | | | |
|--|--------------------|-------------------|-------------------|-------------------|------------------|------------------------------------|---------------|---|------------------|--------------------|----------------|
| | | Total | | Child care credit | | Credit for the elderly or disabled | | Earned income credit used to offset income tax before credits | | Minimum tax credit | |
| | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| All returns, total | 120,351,208 | 15,851,420 | 11,303,708 | 5,974,146 | 2,531,383 | 168,012 | 31,836 | 8,194,823 | 3,562,894 | 117,414 | 669,545 |
| No adjusted gross income | 909,440 | 83 | 8 | - | - | - | - | - | - | *53 | *5 |
| \$1 under \$5,000 | 14,872,357 | 88,179 | 2,221 | - | - | *1,231 | *399 | - | - | *4,338 | *85 |
| \$5,000 under \$10,000 | 13,601,747 | 1,159,574 | 84,470 | *4,663 | *1,688 | 50,875 | 6,603 | 1,048,587 | 72,412 | - | - |
| \$10,000 under \$15,000 | 13,221,745 | 1,745,761 | 465,134 | 229,758 | 59,440 | 58,584 | 13,152 | 1,471,765 | 385,847 | *3 | *1 |
| \$15,000 under \$20,000 | 11,610,325 | 2,987,986 | 1,786,185 | 550,639 | 225,118 | 49,877 | 9,539 | 2,671,384 | 1,534,887 | *8 | *7 |
| \$20,000 under \$25,000 | 9,725,580 | 2,535,898 | 1,597,099 | 473,905 | 208,485 | *7,446 | *2,144 | 2,351,041 | 1,352,375 | *120 | *70 |
| \$25,000 under \$30,000 | 8,061,651 | 1,140,860 | 450,927 | 494,746 | 209,053 | - | - | 652,046 | 217,373 | 309 | 152 |
| \$30,000 under \$40,000 | 12,548,433 | 1,057,867 | 474,489 | 903,544 | 383,763 | - | - | - | - | 3,506 | 2,455 |
| \$40,000 under \$50,000 | 9,538,700 | 941,399 | 411,086 | 748,641 | 312,541 | - | - | - | - | 5,916 | 1,017 |
| \$50,000 under \$75,000 | 14,322,850 | 1,884,491 | 934,765 | 1,515,684 | 653,827 | - | - | - | - | 9,627 | 22,968 |
| \$75,000 under \$100,000 | 5,801,418 | 860,362 | 582,984 | 561,211 | 247,053 | - | - | - | - | 16,509 | 29,021 |
| \$100,000 under \$200,000 | 4,612,554 | 939,977 | 993,857 | 417,906 | 191,893 | - | - | - | - | 31,958 | 63,849 |
| \$200,000 under \$500,000 | 1,198,671 | 357,773 | 1,111,362 | 64,000 | 32,974 | - | - | - | - | 30,234 | 166,615 |
| \$500,000 under \$1,000,000 | 213,823 | 93,136 | 699,579 | *9,450 | *5,548 | - | - | - | - | 8,961 | 113,286 |
| \$1,000,000 or more | 110,912 | 58,075 | 1,709,530 | ** | ** | - | - | - | - | 5,873 | 270,015 |
| Taxable returns, total | 90,929,350 | 10,243,288 | 8,531,945 | 5,061,151 | 2,145,742 | 104,456 | 19,615 | 3,050,241 | 1,314,404 | 113,164 | 656,942 |
| No adjusted gross income | 4,496 | ** | ** | - | - | - | - | - | - | - | - |
| \$1 under \$5,000 | 3,837,195 | **86,951 | **1,822 | - | - | - | - | - | - | *4,338 | *85 |
| \$5,000 under \$10,000 | 6,206,441 | 684,881 | 45,028 | - | - | *8,812 | *671 | 629,062 | 42,369 | - | - |
| \$10,000 under \$15,000 | 8,012,441 | 100,634 | 17,553 | *6,215 | *2,480 | 45,688 | 9,738 | *2,462 | *650 | - | - |
| \$15,000 under \$20,000 | 8,264,862 | 510,278 | 328,835 | 72,192 | 22,572 | 42,510 | 7,062 | 334,533 | 289,560 | - | - |
| \$20,000 under \$25,000 | 8,509,932 | 1,608,509 | 908,869 | 302,373 | 111,051 | *7,446 | *2,144 | 1,465,477 | 773,940 | *51 | *52 |
| \$25,000 under \$30,000 | 7,906,995 | 1,093,640 | 415,853 | 472,791 | 192,343 | - | - | 618,707 | 207,885 | *11 | *5 |
| \$30,000 under \$40,000 | 12,464,055 | 1,040,732 | 449,849 | 894,188 | 375,799 | - | - | - | - | *417 | *318 |
| \$40,000 under \$50,000 | 9,496,620 | 928,749 | 376,896 | 745,166 | 310,219 | - | - | - | - | 5,908 | 1,011 |
| \$50,000 under \$75,000 | 14,296,676 | 1,880,221 | 916,357 | 1,515,675 | 653,823 | - | - | - | - | 9,082 | 22,029 |
| \$75,000 under \$100,000 | 5,797,393 | 860,121 | 579,887 | 561,199 | 247,043 | - | - | - | - | 16,489 | 28,955 |
| \$100,000 under \$200,000 | 4,609,880 | 939,794 | 990,943 | 417,906 | 191,893 | - | - | - | - | 31,908 | 63,583 |
| \$200,000 under \$500,000 | 1,197,891 | 357,614 | 1,103,688 | 63,998 | 32,974 | - | - | - | - | 30,149 | 163,105 |
| \$500,000 under \$1,000,000 | 213,660 | 93,109 | 695,830 | *9,449 | *5,547 | - | - | - | - | 8,948 | 111,472 |
| \$1,000,000 or more | 110,811 | 58,056 | 1,700,535 | ** | ** | - | - | - | - | 5,863 | 266,327 |
| Nontaxable returns, total | 29,421,858 | 5,608,132 | 2,771,763 | 912,994 | 385,640 | 63,557 | 12,221 | 5,144,582 | 2,248,490 | 4,249 | 12,603 |

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Tax credits—continued | | | | | | | | | | | | | | Income tax after credits | | Alternative minimum tax | |
|--------------------------------|-----------------------|-----------|-------------------------|---------|------------------------------|--------|------------------------------------|--------|-------------------|---------|-------------------|-------------|-------------------|-----------|--------------------------|--------|-------------------------|--|
| | Foreign tax credit | | General business credit | | Empowerment zone emp. credit | | Nonconventional source fuel credit | | Other tax credits | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | | | | | |
| All returns, total..... | 2,105,799 | 3,538,835 | 297,511 | 742,891 | 460 | 10,810 | 28,623 | 52,763 | 37,729 | 67,955 | 90,906,919 | 655,420,460 | 477,898 | 2,812,746 | | | | |
| No adjusted gross income | *12 | *1 | *10 | *2 | - | - | *7 | *1 | - | - | 1,237 | 198 | 3,266 | 120,386 | | | | |
| \$1 under \$5,000 | 81,379 | 1,673 | *1,231 | *64 | - | - | - | - | - | - | 3,834,023 | 428,867 | 6,219 | 1,043 | | | | |
| \$5,000 under \$10,000 | 47,870 | 2,120 | *7,505 | *1,501 | - | - | *1,043 | *47 | - | - | 6,203,266 | 2,068,103 | 5,156 | 2,680 | | | | |
| \$10,000 under \$15,000 | 42,919 | 4,062 | *4,005 | *1,872 | - | - | - | - | *2,484 | *761 | 8,012,334 | 6,197,906 | 1,338 | 2,333 | | | | |
| \$15,000 under \$20,000 | 83,728 | 11,339 | 5,959 | 3,397 | - | - | *1,247 | *23 | - | - | 8,264,773 | 10,657,012 | *1,142 | *1,429 | | | | |
| \$20,000 under \$25,000 | 61,995 | 10,708 | 14,823 | 13,592 | - | - | *1,112 | *930 | *1,235 | *945 | 8,509,878 | 15,061,512 | *1,306 | *2,309 | | | | |
| \$25,000 under \$30,000 | 92,552 | 8,016 | 4,335 | 6,188 | - | - | *1,235 | *1 | *277 | *257 | 7,906,874 | 18,807,896 | 1,853 | 2,996 | | | | |
| \$30,000 under \$40,000 | 126,048 | 42,268 | 16,567 | 27,081 | - | - | *5,391 | *1,897 | *3,467 | *1,910 | 12,463,856 | 42,374,895 | 4,267 | 5,271 | | | | |
| \$40,000 under \$50,000 | 165,212 | 45,278 | 19,210 | 22,464 | - | - | *1,146 | *4,486 | - | - | 9,493,699 | 46,256,578 | 10,309 | 12,565 | | | | |
| \$50,000 under \$75,000 | 310,813 | 150,021 | 52,114 | 81,067 | - | - | *1,184 | *434 | 12,952 | 11,819 | 14,293,147 | 104,849,532 | 47,512 | 59,182 | | | | |
| \$75,000 under \$100,000 | 253,461 | 166,702 | 51,575 | 120,005 | *162 | *424 | *1,415 | *332 | *9,481 | *8,565 | 5,796,468 | 73,234,654 | 58,951 | 86,219 | | | | |
| \$100,000 under \$200,000 | 458,091 | 564,328 | 70,987 | 158,184 | *7 | *22 | 8,270 | 6,774 | - | - | 4,607,040 | 109,371,347 | 161,683 | 465,223 | | | | |
| \$200,000 under \$500,000 | 256,633 | 804,011 | 30,491 | 95,094 | *43 | *21 | 3,666 | 5,790 | 4,611 | 6,858 | 1,196,188 | 86,792,974 | 136,415 | 893,742 | | | | |
| \$500,000 under \$1,000,000 | 75,395 | 494,454 | 10,471 | 68,764 | *102 | *5,812 | 1,417 | 3,309 | *3,126 | *36,831 | 213,426 | 43,058,832 | 25,691 | 467,983 | | | | |
| \$1,000,000 or more | 49,689 | 1,233,855 | 8,228 | 143,615 | 147 | 4,532 | 1,490 | 28,740 | - | - | 110,710 | 96,260,153 | 12,789 | 689,384 | | | | |
| Taxable returns, total..... | 2,085,717 | 3,470,966 | 269,151 | 711,216 | 460 | 10,810 | 26,296 | 46,384 | 37,028 | 66,866 | 90,906,919 | 655,420,460 | 477,898 | 2,812,746 | | | | |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | 1,237 | 198 | 3,266 | 120,386 | | | | |
| \$1 under \$5,000 | *81,381 | *1,673 | *1,231 | *64 | - | - | - | - | - | - | 3,834,023 | 428,867 | 6,219 | 1,043 | | | | |
| \$5,000 under \$10,000 | 47,115 | 1,929 | *1,145 | *13 | - | - | *1,043 | *47 | - | - | 6,203,266 | 2,068,103 | 5,156 | 2,680 | | | | |
| \$10,000 under \$15,000 | 42,457 | 3,729 | *1,328 | *195 | - | - | - | - | *2,484 | *761 | 8,012,334 | 6,197,906 | 1,338 | 2,333 | | | | |
| \$15,000 under \$20,000 | 79,760 | 8,023 | *41 | *27 | - | - | *1,207 | *19 | - | - | 8,264,773 | 10,657,012 | *1,142 | *1,429 | | | | |
| \$20,000 under \$25,000 | 59,631 | 7,562 | 9,885 | 6,382 | - | - | *1,112 | *930 | *1,236 | *945 | 8,509,878 | 15,061,512 | *1,306 | *2,309 | | | | |
| \$25,000 under \$30,000 | 91,908 | 6,713 | *1,909 | *1,570 | - | - | *1,235 | *1 | - | - | 7,906,874 | 18,807,896 | 1,853 | 2,996 | | | | |
| \$30,000 under \$40,000 | 121,757 | 35,148 | 14,312 | 21,924 | - | - | *4,388 | *112 | *3,267 | *1,424 | 12,463,856 | 42,374,895 | 4,267 | 5,271 | | | | |
| \$40,000 under \$50,000 | 160,038 | 22,647 | 16,347 | 17,720 | - | - | - | - | - | - | 9,493,699 | 46,256,578 | 10,309 | 12,565 | | | | |
| \$50,000 under \$75,000 | 308,768 | 135,821 | 51,320 | 78,972 | - | - | *1,059 | *346 | 12,833 | 11,600 | 14,293,147 | 104,849,532 | 47,512 | 59,182 | | | | |
| \$75,000 under \$100,000 | 253,246 | 163,707 | 51,562 | 119,979 | *162 | *424 | *1,415 | *332 | *9,479 | *8,559 | 5,796,468 | 73,234,654 | 58,951 | 86,219 | | | | |
| \$100,000 under \$200,000 | 458,030 | 562,595 | 70,915 | 157,276 | *7 | *22 | 8,267 | 6,771 | - | - | 4,607,040 | 109,371,347 | 161,683 | 465,223 | | | | |
| \$200,000 under \$500,000 | 256,563 | 800,247 | 30,465 | 94,819 | *43 | *21 | 3,662 | 5,778 | 4,605 | 6,744 | 1,196,188 | 86,792,974 | 136,415 | 893,742 | | | | |
| \$500,000 under \$1,000,000 | 75,382 | 492,559 | 10,466 | 68,723 | *102 | *5,812 | 1,417 | 3,309 | *3,125 | *36,831 | 213,426 | 43,058,832 | 25,691 | 467,983 | | | | |
| \$1,000,000 or more | 49,679 | 1,228,612 | 8,225 | 143,553 | 147 | 4,532 | 1,490 | 28,740 | - | - | 110,710 | 96,260,153 | 12,789 | 689,384 | | | | |
| Nontaxable returns, total..... | 20,082 | 67,869 | 28,359 | 31,675 | - | - | 2,327 | 6,379 | 701 | 1,089 | - | - | - | - | | | | |

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Total income tax | | | All other taxes | | | | | | | | | |
|---------------------------------|-------------------|-------------|-------------------|-----------------|---|-----------|---------------------|------------|-------------------------------------|--------|--------------------------|---------|--|
| | Number of returns | Amount | Total | | Penalty tax on qualified retirement plans | | Self-employment tax | | Social security taxes on tip income | | Household employment tax | | |
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | |
| All returns, total..... | 90,929,350 | 658,244,750 | 16,889,629 | 31,128,398 | 3,434,814 | 2,189,148 | 13,217,169 | 28,094,894 | 286,946 | 32,100 | 304,957 | 665,124 | |
| No adjusted gross income | 4,496 | 120,584 | 160,058 | 252,999 | 16,943 | 18,929 | 141,316 | 216,090 | 7 | (Z) | 6,068 | 15,033 | |
| \$1 under \$5,000 | 3,837,195 | 429,926 | 1,038,570 | 429,349 | 46,325 | 8,685 | 957,152 | 417,498 | 41,013 | 2,262 | *3,122 | *756 | |
| \$5,000 under \$10,000 | 6,206,441 | 2,070,799 | 1,723,295 | 1,355,979 | 97,410 | 21,678 | 1,556,329 | 1,329,302 | 65,622 | 3,775 | 1,742 | 1,114 | |
| \$10,000 under \$15,000 | 8,012,441 | 6,200,239 | 1,451,491 | 1,543,250 | 179,770 | 48,026 | 1,198,149 | 1,471,093 | 50,974 | 10,131 | 12,193 | 13,840 | |
| \$15,000 under \$20,000 | 8,264,862 | 10,658,543 | 1,288,410 | 1,657,791 | 212,746 | 50,585 | 1,044,085 | 1,578,937 | 27,976 | 8,188 | 5,530 | 16,845 | |
| \$20,000 under \$25,000 | 8,509,932 | 15,063,847 | 1,099,280 | 1,517,862 | 241,702 | 72,021 | 836,538 | 1,441,209 | 17,668 | 2,218 | 4,477 | 1,541 | |
| \$25,000 under \$30,000 | 7,906,995 | 18,810,892 | 1,041,338 | 1,554,161 | 249,506 | 112,985 | 797,409 | 1,408,080 | *10,981 | *1,074 | 6,591 | 31,645 | |
| \$30,000 under \$40,000 | 12,464,055 | 42,380,166 | 1,787,984 | 2,645,768 | 461,024 | 221,834 | 1,352,870 | 2,413,167 | *16,834 | *256 | 6,790 | 5,833 | |
| \$40,000 under \$50,000 | 9,496,620 | 46,269,147 | 1,530,552 | 2,580,573 | 444,359 | 198,092 | 1,107,706 | 2,376,805 | *20,074 | *477 | 5,976 | 4,639 | |
| \$50,000 under \$75,000 | 14,296,676 | 104,909,151 | 2,526,163 | 4,986,177 | 820,770 | 515,922 | 1,743,310 | 4,419,380 | 29,600 | 2,711 | 34,348 | 47,548 | |
| \$75,000 under \$100,000 | 5,797,393 | 73,320,894 | 1,233,015 | 3,260,850 | 373,662 | 407,539 | 850,987 | 2,777,373 | *2,562 | *690 | 29,548 | 72,191 | |
| \$100,000 under \$200,000 | 4,609,880 | 109,837,768 | 1,379,755 | 5,149,566 | 248,086 | 390,283 | 1,088,064 | 4,572,373 | *3,634 | *317 | 88,446 | 184,504 | |
| \$200,000 under \$500,000 | 1,197,891 | 87,686,891 | 478,098 | 2,709,617 | 37,603 | 99,344 | 415,155 | 2,493,509 | ** | ** | 62,117 | 115,268 | |
| \$500,000 under \$1,000,000 | 213,660 | 43,529,845 | 95,956 | 735,398 | 3,378 | 12,098 | 82,236 | 639,822 | - | - | 21,275 | 62,348 | |
| \$1,000,000 or more | 110,811 | 96,956,057 | 55,664 | 749,057 | 1,530 | 11,127 | 45,863 | 540,254 | - | - | 16,736 | 92,018 | |
| Taxable returns, total..... | 90,929,350 | 658,244,750 | 12,733,872 | 27,052,098 | 3,072,852 | 2,086,428 | 9,526,535 | 24,221,020 | 163,355 | 22,781 | 280,700 | 577,313 | |
| No adjusted gross income | 4,496 | 120,584 | 1,563 | 12,739 | 78 | 365 | 1,367 | 9,491 | - | - | 225 | 1,853 | |
| \$1 under \$5,000 | 3,837,195 | 429,926 | 65,072 | 16,499 | *4,927 | *583 | 54,399 | 15,729 | *2,462 | *39 | - | - | |
| \$5,000 under \$10,000 | 6,206,441 | 2,070,799 | 370,819 | 284,391 | 33,048 | 6,308 | 308,079 | 276,594 | *17,703 | *1,392 | *8 | *14 | |
| \$10,000 under \$15,000 | 8,012,441 | 6,200,239 | 685,449 | 691,344 | 81,030 | 29,206 | 554,796 | 647,297 | 27,838 | 7,946 | *9,322 | *6,774 | |
| \$15,000 under \$20,000 | 8,264,862 | 10,658,543 | 756,285 | 917,599 | 128,898 | 30,719 | 596,665 | 875,657 | 24,869 | 7,645 | *1,272 | *407 | |
| \$20,000 under \$25,000 | 8,509,932 | 15,063,847 | 826,730 | 1,068,277 | 197,673 | 57,852 | 614,454 | 1,008,746 | *6,798 | *235 | *4,220 | *890 | |
| \$25,000 under \$30,000 | 7,906,995 | 18,810,892 | 994,288 | 1,427,686 | 243,642 | 109,197 | 754,920 | 1,315,442 | *10,981 | *1,074 | *3,455 | *1,596 | |
| \$30,000 under \$40,000 | 12,464,055 | 42,380,166 | 1,757,165 | 2,560,172 | 455,723 | 219,765 | 1,327,505 | 2,330,149 | *16,834 | *256 | *6,427 | *5,375 | |
| \$40,000 under \$50,000 | 9,496,620 | 46,269,147 | 1,518,889 | 2,528,570 | 443,194 | 197,567 | 1,097,387 | 2,327,997 | *20,074 | *477 | *5,433 | *1,972 | |
| \$50,000 under \$75,000 | 14,296,676 | 104,909,151 | 2,516,883 | 4,954,628 | 820,432 | 514,920 | 1,735,698 | 4,393,968 | 29,600 | 2,711 | 32,959 | 42,413 | |
| \$75,000 under \$100,000 | 5,797,393 | 73,320,894 | 1,232,366 | 3,259,324 | 373,648 | 407,473 | 850,413 | 2,776,438 | *2,562 | *690 | 29,479 | 71,667 | |
| \$100,000 under \$200,000 | 4,609,880 | 109,837,768 | 1,379,068 | 5,140,675 | 248,075 | 390,135 | 1,087,881 | 4,571,373 | *3,633 | *317 | 87,927 | 176,763 | |
| \$200,000 under \$500,000 | 1,197,891 | 87,686,891 | 477,793 | 2,706,727 | 37,582 | 99,140 | 414,952 | 2,492,461 | ** | ** | 62,011 | 113,630 | |
| \$500,000 under \$1,000,000 | 213,660 | 43,529,845 | 95,887 | 734,939 | 3,374 | 12,093 | 82,186 | 639,560 | - | - | 21,248 | 62,197 | |
| \$1,000,000 or more | 110,811 | 96,956,057 | 55,615 | 748,528 | 1,527 | 11,105 | 45,833 | 540,117 | - | - | 16,715 | 91,760 | |
| Non taxable returns, total..... | - | - | 4,155,757 | 4,076,300 | 361,961 | 102,720 | 3,690,634 | 3,873,874 | 123,590 | 9,319 | 24,257 | 87,811 | |

Footnotes at end of table

Table 3.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Earned income credit used to offset other taxes | | Total tax liability | | Number of returns without tax liability | Total | | | Tax payments | | |
|--|---|------------------|---------------------|--------------------|---|--------------------|--------------------|--------------------|---------------------|-------------------|--------------------|
| | | | | | | Number of returns | Amount | Number of returns | Income tax withheld | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | | | | | | | |
| | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) |
| All returns, total..... | 3,027,626 | 2,105,126 | 93,200,375 | 687,331,944 | 27,150,832 | 110,077,352 | 708,784,969 | 104,213,605 | 533,284,434 | 12,333,764 | 141,571,020 |
| No adjusted gross income | 55,171 | 26,324 | 138,188 | 347,259 | 771,252 | 351,639 | 1,250,441 | 251,063 | 665,639 | 84,832 | 462,489 |
| \$1 under \$5,000 | 563,354 | 165,892 | 4,549,383 | 697,333 | 10,322,974 | 11,015,729 | 2,292,288 | 10,684,704 | 1,960,463 | 299,627 | 258,288 |
| \$5,000 under \$10,000 | 1,061,532 | 683,112 | 6,813,292 | 2,750,085 | 5,788,455 | 10,954,315 | 6,146,993 | 10,489,110 | 5,534,629 | 520,374 | 558,109 |
| \$10,000 under \$15,000 | 600,096 | 630,848 | 8,285,840 | 7,149,032 | 4,935,905 | 11,682,830 | 11,845,107 | 10,909,728 | 10,627,096 | 938,511 | 1,163,129 |
| \$15,000 under \$20,000 | 477,598 | 442,930 | 8,522,678 | 11,886,684 | 3,087,647 | 10,851,748 | 17,210,487 | 10,158,445 | 15,607,358 | 1,064,200 | 1,509,691 |
| \$20,000 under \$25,000 | 248,250 | 150,758 | 8,698,948 | 16,434,833 | 1,026,632 | 9,436,066 | 21,582,118 | 8,926,966 | 19,735,437 | 868,012 | 1,728,947 |
| \$25,000 under \$30,000 | 21,625 | 5,261 | 7,951,539 | 20,359,792 | 110,112 | 7,906,807 | 24,179,424 | 7,498,797 | 22,037,250 | 804,928 | 2,021,633 |
| \$30,000 under \$40,000 | - | - | 12,494,874 | 45,025,935 | 54,560 | 12,375,984 | 51,986,057 | 11,796,807 | 47,450,704 | 1,351,985 | 4,280,535 |
| \$40,000 under \$50,000 | - | - | 9,508,283 | 48,849,720 | 30,417 | 9,439,021 | 54,483,942 | 8,997,382 | 49,506,322 | 1,146,007 | 4,719,756 |
| \$50,000 under \$75,000 | - | - | 14,305,956 | 109,895,329 | 16,894 | 14,206,588 | 117,635,210 | 13,554,918 | 105,415,112 | 2,002,059 | 11,405,123 |
| \$75,000 under \$100,000 | - | - | 5,798,042 | 76,581,744 | 3,376 | 5,759,600 | 76,528,001 | 5,450,146 | 65,315,985 | 1,087,283 | 10,132,430 |
| \$100,000 under \$200,000 | - | - | 4,610,567 | 114,987,334 | 1,987 | 4,583,415 | 111,661,870 | 4,200,837 | 84,907,392 | 1,379,959 | 23,505,411 |
| \$200,000 under \$500,000 | - | - | 1,198,196 | 90,396,508 | 475 | 1,190,562 | 83,899,391 | 1,022,583 | 52,135,729 | 579,049 | 27,261,483 |
| \$500,000 under \$1,000,000 | - | - | 213,729 | 44,265,243 | 94 | 212,489 | 40,193,408 | 178,817 | 21,923,920 | 128,012 | 14,966,631 |
| \$1,000,000 or more | - | - | 110,860 | 97,705,114 | 52 | 110,460 | 87,890,233 | 93,300 | 30,461,399 | 78,926 | 37,597,365 |
| Taxable returns, total..... | - | - | 90,929,350 | 685,296,848 | - | 87,061,000 | 693,713,984 | 82,027,018 | 520,267,578 | 11,408,117 | 139,734,473 |
| No adjusted gross income | - | - | 4,496 | 133,324 | - | 3,415 | 175,837 | 1,961 | 39,946 | 2,091 | 69,971 |
| \$1 under \$5,000 | - | - | 3,837,195 | 446,424 | - | 2,558,882 | 571,350 | 2,402,492 | 486,741 | 114,803 | 52,413 |
| \$5,000 under \$10,000 | - | - | 6,206,441 | 2,355,190 | - | 5,485,341 | 3,672,722 | 5,256,812 | 3,340,902 | 276,164 | 300,066 |
| \$10,000 under \$15,000 | - | - | 8,012,441 | 6,891,583 | - | 7,377,115 | 8,494,091 | 6,754,022 | 7,557,673 | 762,189 | 896,504 |
| \$15,000 under \$20,000 | - | - | 8,264,862 | 11,576,141 | - | 7,793,368 | 13,519,188 | 7,185,548 | 12,142,230 | 953,596 | 1,309,403 |
| \$20,000 under \$25,000 | - | - | 8,509,932 | 16,132,124 | - | 8,314,012 | 19,754,624 | 7,853,673 | 18,116,194 | 792,940 | 1,537,477 |
| \$25,000 under \$30,000 | - | - | 7,906,995 | 20,238,578 | - | 7,764,642 | 23,842,524 | 7,370,258 | 21,810,144 | 784,592 | 1,918,921 |
| \$30,000 under \$40,000 | - | - | 12,464,055 | 44,940,339 | - | 12,314,601 | 51,801,031 | 11,747,749 | 47,355,076 | 1,334,956 | 4,199,711 |
| \$40,000 under \$50,000 | - | - | 9,496,620 | 48,797,717 | - | 9,410,772 | 54,342,177 | 8,972,481 | 49,409,707 | 1,140,074 | 4,678,007 |
| \$50,000 under \$75,000 | - | - | 14,296,676 | 109,863,780 | - | 14,186,472 | 117,485,144 | 13,538,973 | 105,307,901 | 1,996,517 | 11,372,760 |
| \$75,000 under \$100,000 | - | - | 5,797,393 | 76,580,218 | - | 5,758,129 | 76,504,424 | 5,449,341 | 65,301,909 | 1,086,532 | 10,123,665 |
| \$100,000 under \$200,000 | - | - | 4,609,880 | 114,978,443 | - | 4,581,414 | 111,630,962 | 4,199,491 | 84,894,414 | 1,378,133 | 23,489,018 |
| \$200,000 under \$500,000 | - | - | 1,197,891 | 90,393,618 | - | 1,190,095 | 83,871,937 | 1,022,231 | 52,126,569 | 578,712 | 27,245,559 |
| \$500,000 under \$1,000,000 | - | - | 213,660 | 44,264,784 | - | 212,361 | 40,177,625 | 178,737 | 21,920,900 | 127,938 | 14,955,812 |
| \$1,000,000 or more | - | - | 110,811 | 97,704,585 | - | 110,381 | 87,870,349 | 93,248 | 30,457,273 | 78,880 | 37,585,196 |
| Non-taxable returns, total..... | 3,027,626 | 2,105,126 | 2,271,026 | 2,035,096 | 27,150,832 | 23,016,352 | 15,070,985 | 22,186,588 | 13,016,856 | 925,648 | 1,836,547 |

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
 (All returns are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Tax payments--continued | | | | | | | | | | Earned income credit, refundable portion | | Overpayment | |
|--|--|-------------------|---------------------------------------|------------------|--|----------------|--|---------------|--------|-------------------|--|-------------------|-------------------|--------------------|
| | Payments with request for extension of filing time | | Excess social security taxes withheld | | Credit for Federal tax on gasoline and special fuels | | Credit from regulated investment companies | | Amount | Number of returns | Number of returns | Amount | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | | | | |
| All returns, total..... | 1,422,648 | 32,447,235 | 1,178,757 | 1,313,451 | 513,815 | 108,650 | 87,976 | 60,178 | | 15,379,722 | (57) | 23,157,238 | 86,492,206 | 128,964,442 |
| No adjusted gross income | 15,836 | 106,944 | 1,735 | 3,579 | 37,367 | 11,437 | 1,124 | 353 | | 53,964 | | 52,380 | 341,913 | 1,104,396 |
| \$1 under \$5,000 | 107,492 | 68,450 | *1,232 | *1,187 | 28,352 | 3,459 | *2,793 | *440 | | 3,347,169 | | 2,260,834 | 11,267,346 | 4,298,526 |
| \$5,000 under \$10,000 | 53,108 | 44,533 | *110 | *79 | 45,354 | 6,650 | *11,594 | *2,992 | | 4,430,253 | | 7,852,561 | 10,851,212 | 12,054,343 |
| \$10,000 under \$15,000 | 38,078 | 47,264 | *308 | *105 | 38,487 | 7,364 | *6,160 | *149 | | 3,742,773 | | 8,606,900 | 10,381,722 | 14,613,216 |
| \$15,000 under \$20,000 | 63,086 | 85,133 | *101 | *69 | 39,679 | 6,172 | *4,911 | *2,064 | | 2,840,560 | | 3,743,570 | 8,920,498 | 10,939,087 |
| \$20,000 under \$25,000 | 60,528 | 106,570 | *5,170 | *429 | 45,721 | 9,719 | *4,494 | *1,016 | | 906,564 | | 622,836 | 7,465,380 | 7,552,125 |
| \$25,000 under \$30,000 | 56,427 | 112,018 | *70 | *22 | 40,507 | 8,349 | *1,235 | *152 | | 58,439 | | 18,157 | 6,003,458 | 5,874,771 |
| \$30,000 under \$40,000 | 99,941 | 238,989 | 2,355 | 1,096 | 42,417 | 12,057 | *3,313 | *2,677 | | - | | - | 8,924,764 | 10,867,776 |
| \$40,000 under \$50,000 | 82,396 | 244,743 | 668 | 327 | 54,848 | 12,039 | *2,332 | *755 | | - | | - | 6,613,645 | 9,913,443 |
| \$50,000 under \$75,000 | 191,563 | 726,219 | 199,216 | 67,639 | 87,469 | 14,794 | 17,682 | 6,322 | | - | | - | 9,472,361 | 17,532,023 |
| \$75,000 under \$100,000 | 150,750 | 847,170 | 289,483 | 218,138 | 31,393 | 7,373 | 9,600 | 6,905 | | - | | - | 3,146,663 | 7,933,790 |
| \$100,000 under \$200,000 | 265,525 | 2,643,328 | 494,325 | 595,676 | 16,384 | 4,744 | 15,617 | 5,319 | | - | | - | 2,435,855 | 10,279,049 |
| \$200,000 under \$500,000 | 158,087 | 4,187,437 | 143,008 | 305,059 | 4,055 | 2,145 | *6,084 | *14,326 | | - | | - | 524,418 | 6,041,811 |
| \$500,000 under \$1,000,000 | 42,680 | 3,231,137 | 25,753 | 64,136 | 968 | 796 | ** | ** | | - | | - | 90,697 | 2,711,263 |
| \$1,000,000 or more ... | 37,150 | 19,757,300 | 15,223 | 55,910 | 814 | 1,551 | 1,037 | 16,708 | | - | | - | 52,275 | 7,248,824 |
| Taxable returns, total..... | 1,322,464 | 32,269,716 | 1,174,877 | 1,307,595 | 364,048 | 75,651 | 80,655 | 58,970 | | 15,379,722 | (57) | 23,157,238 | 86,492,206 | 128,964,442 |
| No adjusted gross income | 982 | 65,155 | 228 | 618 | 47 | 128 | *8 | *19 | | - | | - | 1,828 | 74,771 |
| \$1 under \$5,000 | 85,497 | 31,815 | - | - | *3,254 | *232 | *1,231 | *148 | | - | | - | 2,124,016 | 401,511 |
| \$5,000 under \$10,000 | 32,090 | 28,944 | *50 | *37 | *2,026 | *242 | *7,150 | *2,531 | | - | | - | 4,654,866 | 1,858,681 |
| \$10,000 under \$15,000 | 27,918 | 37,572 | *198 | *75 | 17,453 | 2,119 | *6,110 | *148 | | - | | - | 5,724,798 | 2,781,759 |
| \$15,000 under \$20,000 | 47,027 | 60,953 | *100 | *69 | 29,260 | 4,470 | *4,911 | *2,064 | | - | | - | 5,820,923 | 3,643,455 |
| \$20,000 under \$25,000 | 51,955 | 93,021 | *5,118 | *317 | 37,134 | 6,612 | *4,487 | *1,003 | | - | | - | 6,389,669 | 5,266,758 |
| \$25,000 under \$30,000 | 53,952 | 105,102 | *59 | *11 | 40,234 | 8,194 | *1,235 | *152 | | - | | - | 5,875,203 | 5,598,144 |
| \$30,000 under \$40,000 | 96,886 | 232,395 | 1,987 | 806 | 39,337 | 10,369 | *3,303 | *2,674 | | - | | - | 8,878,472 | 10,720,631 |
| \$40,000 under \$50,000 | 82,018 | 241,453 | 658 | 300 | 54,702 | 11,975 | *2,225 | *735 | | - | | - | 6,589,520 | 9,791,340 |
| \$50,000 under \$75,000 | 190,263 | 716,648 | 198,818 | 66,817 | 87,006 | 14,719 | 17,671 | 6,298 | | - | | - | 9,454,316 | 17,406,379 |
| \$75,000 under \$100,000 | 150,690 | 846,444 | 289,466 | 218,128 | 31,392 | 7,373 | 9,598 | 6,905 | | - | | - | 3,145,244 | 7,911,246 |
| \$100,000 under \$200,000 | 265,385 | 2,641,950 | 494,265 | 595,520 | 16,375 | 4,741 | 15,615 | 5,318 | | - | | - | 2,433,934 | 10,250,930 |
| \$200,000 under \$500,000 | 158,014 | 4,185,169 | 142,972 | 304,991 | 4,051 | 2,141 | *6,074 | *14,268 | | - | | - | 523,900 | 6,016,567 |
| \$500,000 under \$1,000,000 | 42,654 | 3,229,350 | 25,742 | 64,011 | 965 | 793 | ** | ** | | - | | - | 90,574 | 2,695,840 |
| \$1,000,000 or more | 37,135 | 19,753,746 | 15,217 | 55,894 | 811 | 1,543 | 1,037 | 16,708 | | - | | - | 52,200 | 7,229,416 |
| Non-taxable returns, total..... | 100,184 | 177,519 | 3,880 | 5,856 | 149,767 | 32,999 | 7,321 | 1,208 | | 15,379,722 | (57) | 23,157,238 | 24,732,743 | 37,317,014 |

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income
(All returns are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Overpayment--continued | | | | Tax due at time of filing | | Predetermined estimated tax penalty | |
|--|------------------------|--------------------|--------------------------------|-------------------|---------------------------|-------------------|-------------------------------------|----------------|
| | Refunded | | Credited to 1997 estimated tax | | Number of returns | Amount | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | | | | |
| | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) |
| All returns, total..... | 83,663,927 | 111,680,967 | 3,862,330 | 17,283,475 | 30,601,619 | 85,337,201 | 5,530,812 | 955,207 |
| No adjusted gross income | 309,989 | 883,083 | 39,168 | 221,313 | 86,345 | 151,653 | 25,683 | 2,819 |
| \$1 under \$5,000 | 11,152,346 | 4,197,930 | 152,498 | 100,596 | 2,257,743 | 445,111 | 99,424 | 2,374 |
| \$5,000 under \$10,000 | 10,683,909 | 11,889,712 | 227,806 | 164,631 | 1,984,142 | 819,289 | 267,058 | 10,441 |
| \$10,000 under \$15,000 | 10,192,776 | 14,440,366 | 270,123 | 172,849 | 2,446,548 | 1,330,707 | 353,769 | 20,257 |
| \$15,000 under \$20,000 | 8,717,196 | 10,743,724 | 301,799 | 195,364 | 2,601,903 | 1,901,357 | 420,564 | 23,957 |
| \$20,000 under \$25,000 | 7,254,447 | 7,280,056 | 289,742 | 272,069 | 2,211,500 | 1,821,364 | 380,908 | 28,557 |
| \$25,000 under \$30,000 | 5,627,735 | 5,629,080 | 244,947 | 245,692 | 2,050,422 | 2,064,940 | 350,683 | 26,002 |
| \$30,000 under \$40,000 | 8,672,661 | 10,358,226 | 375,339 | 509,550 | 3,586,255 | 3,970,290 | 619,707 | 58,746 |
| \$40,000 under \$50,000 | 6,394,757 | 9,515,835 | 304,609 | 397,609 | 2,906,184 | 4,342,489 | 604,827 | 62,712 |
| \$50,000 under \$75,000 | 9,086,413 | 16,530,251 | 536,984 | 1,001,772 | 4,827,777 | 9,919,540 | 981,030 | 126,660 |
| \$75,000 under \$100,000 | 2,912,181 | 7,186,578 | 305,008 | 747,211 | 2,641,723 | 8,077,423 | 543,940 | 89,890 |
| \$100,000 under \$200,000 | 2,070,864 | 7,865,007 | 477,331 | 2,414,042 | 2,155,898 | 13,787,301 | 562,382 | 182,788 |
| \$200,000 under \$500,000 | 334,681 | 3,033,094 | 239,753 | 3,008,717 | 665,351 | 12,711,933 | 248,518 | 173,005 |
| \$500,000 under \$1,000,000 | 42,187 | 902,387 | 56,914 | 1,808,876 | 121,857 | 6,845,836 | **72,319 | **147,000 |
| \$1,000,000 or more | 16,786 | 1,225,639 | 40,309 | 6,023,185 | 57,970 | 17,147,967 | -- | -- |
| Taxable returns, total..... | 59,205,907 | 74,986,087 | 3,460,288 | 16,649,341 | 29,032,746 | 84,178,745 | 5,203,262 | 932,588 |
| No adjusted gross income | 1,245 | 32,911 | 700 | 41,861 | 2,664 | 32,705 | 712 | 447 |
| \$1 under \$5,000 | 2,059,865 | 384,802 | 74,061 | 16,709 | 1,690,150 | 278,159 | 72,716 | 1,573 |
| \$5,000 under \$10,000 | 4,571,042 | 1,795,481 | 118,281 | 63,200 | 1,550,238 | 547,047 | 155,523 | 5,874 |
| \$10,000 under \$15,000 | 5,576,396 | 2,675,373 | 199,444 | 106,385 | 2,280,184 | 1,195,357 | 313,032 | 15,897 |
| \$15,000 under \$20,000 | 5,649,075 | 3,502,094 | 249,263 | 141,361 | 2,438,287 | 1,721,312 | 363,677 | 20,724 |
| \$20,000 under \$25,000 | 6,198,907 | 5,038,247 | 257,709 | 228,511 | 2,108,747 | 1,678,041 | 347,971 | 25,471 |
| \$25,000 under \$30,000 | 5,703,805 | 5,375,970 | 238,105 | 222,174 | 2,029,281 | 2,020,621 | 332,255 | 24,467 |
| \$30,000 under \$40,000 | 8,629,433 | 10,232,736 | 369,813 | 487,895 | 3,567,017 | 3,921,097 | 610,062 | 57,267 |
| \$40,000 under \$50,000 | 6,371,375 | 9,398,101 | 303,684 | 393,239 | 2,898,341 | 4,309,312 | 600,743 | 61,876 |
| \$50,000 under \$75,000 | 9,071,494 | 16,435,826 | 530,803 | 970,553 | 4,825,670 | 9,912,103 | 979,537 | 126,350 |
| \$75,000 under \$100,000 | 2,911,000 | 7,165,110 | 304,705 | 746,137 | 2,641,647 | 8,076,924 | 543,925 | 89,884 |
| \$100,000 under \$200,000 | 2,069,128 | 7,842,944 | 477,045 | 2,407,986 | 2,155,447 | 13,781,175 | 562,326 | 182,765 |
| \$200,000 under \$500,000 | 334,309 | 3,015,103 | 239,536 | 3,001,464 | 665,264 | 12,711,244 | 248,479 | 172,997 |
| \$500,000 under \$1,000,000 | 42,096 | 889,955 | 56,862 | 1,805,885 | 121,843 | 6,845,734 | **72,305 | **146,996 |
| \$1,000,000 or more | 16,736 | 1,213,433 | 40,275 | 6,015,983 | 57,964 | 17,147,913 | -- | -- |
| Non-taxable returns, total..... | 24,463,020 | 36,682,880 | 402,041 | 634,134 | 1,568,873 | 1,158,456 | 327,550 | 22,619 |

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers

(Z) Less than \$500

NOTE: Detail may not add to total because of rounding.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

(All figures are estimates based on samples—money amounts are in thousands of dollars)

| Tax rate classes | Classified by the highest marginal rate at which tax was computed | | | | | | | | |
|---|---|------------------------------------|-------------------------|------------------|---------------|------------------|--------------------------|-----------------------|-------------------------|
| | Number of returns | Adjusted gross income less deficit | Modified taxable income | | Tax generated | | Income tax after credits | | |
| | | | At all rates | At marginal rate | At all rates | At marginal rate | Total | As a percentage of | |
| | | | | | | | | Adjusted gross income | Modified taxable income |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All returns | | | | | | | | | |
| All tax rates..... | 96,513,834 | 4,439,649,963 | 3,090,039,998 | 1,641,919,403 | 666,574,904 | 376,195,348 | 656,404,184 | 14.8 | 21.2 |
| 15 percent (Form 8814) | 11,707 | -88,300 | 6,596 | 6,596 | 992 | 992 | 591 | (X) | 9.0 |
| 15 percent | 68,120,162 | 1,681,915,682 | 896,543,606 | 896,515,254 | 134,483,214 | 134,477,288 | 128,939,734 | 7.7 | 14.4 |
| 28 percent | 23,176,321 | 1,521,756,825 | 1,131,057,018 | 349,440,875 | 215,085,990 | 97,843,445 | 213,823,248 | 14.1 | 18.9 |
| 28 percent (capital gains) | 488,911 | 103,986,942 | 86,225,481 | 57,563,960 | 22,015,182 | 16,117,909 | 21,843,301 | 21.0 | 25.3 |
| 31 percent | 2,686,314 | 354,953,024 | 288,501,210 | 51,681,463 | 70,620,626 | 16,021,254 | 70,033,094 | 19.7 | 24.3 |
| 36 percent | 1,041,032 | 249,214,248 | 212,291,149 | 45,197,596 | 59,706,194 | 16,271,135 | 58,963,983 | 23.7 | 27.8 |
| 39.6 percent | 624,600 | 525,465,710 | 473,275,734 | 239,624,224 | 164,052,580 | 94,891,193 | 161,198,245 | 30.7 | 34.1 |
| Form 8615 | 364,783 | 2,445,832 | 2,139,205 | 1,889,435 | 610,127 | 572,132 | 601,988 | 24.6 | 28.1 |
| Joint returns and returns of surviving spouses | | | | | | | | | |
| All tax rates..... | 42,957,026 | 3,018,488,943 | 2,140,588,467 | 1,068,824,684 | 479,175,340 | 259,885,811 | 472,834,528 | 15.7 | 22.1 |
| 15 percent (Form 8814) | 4,200 | -156,468 | 2,521 | 2,521 | 380 | 380 | 348 | (X) | 13.8 |
| 15 percent | 26,097,854 | 959,854,581 | 511,082,780 | 511,058,023 | 76,662,979 | 76,658,703 | 74,672,336 | 7.8 | 14.6 |
| 28 percent | 13,630,671 | 1,088,593,174 | 795,086,305 | 248,463,737 | 151,563,308 | 69,569,846 | 150,513,409 | 13.8 | 18.9 |
| 28 percent (capital gains) | 286,351 | 73,642,664 | 61,281,486 | 40,927,608 | 15,666,381 | 11,459,730 | 15,547,788 | 21.1 | 25.4 |
| 31 percent | 1,579,403 | 246,550,601 | 198,067,094 | 32,291,435 | 48,192,505 | 10,010,345 | 47,777,309 | 19.4 | 24.1 |
| 36 percent | 819,756 | 204,700,595 | 173,906,082 | 36,150,312 | 48,559,752 | 13,014,112 | 47,981,254 | 23.4 | 27.6 |
| 39.6 percent | 538,792 | 445,303,796 | 401,162,198 | 199,931,048 | 138,530,036 | 79,172,695 | 136,342,084 | 30.6 | 34.0 |
| Form 8615 | - | - | - | - | - | - | - | (X) | (X) |
| Separate returns of married persons | | | | | | | | | |
| All tax rates..... | 2,198,087 | 81,749,933 | 60,144,698 | 31,653,472 | 14,026,022 | 8,283,639 | 13,733,992 | 18.8 | 22.8 |
| 15 percent (Form 8814) | - | - | - | - | - | - | - | (X) | (X) |
| 15 percent | 1,295,090 | 23,284,456 | 12,899,841 | 12,899,841 | 1,935,002 | 1,934,976 | 1,905,201 | 8.2 | 14.8 |
| 28 percent | 748,164 | 29,029,642 | 22,101,674 | 7,100,911 | 4,238,401 | 1,988,255 | 4,224,882 | 14.6 | 19.1 |
| 28 percent (capital gains) | 9,261 | 2,089,862 | 1,663,866 | 1,340,345 | 441,768 | 375,297 | 430,076 | 20.6 | 25.8 |
| 31 percent | 89,622 | 6,649,426 | 5,398,832 | 771,070 | 1,301,159 | 239,032 | 1,291,991 | 19.4 | 23.9 |
| 36 percent | 39,610 | 5,025,492 | 4,209,516 | 896,627 | 1,177,340 | 322,786 | 1,149,478 | 22.9 | 27.3 |
| 39.6 percent | 16,341 | 15,671,054 | 13,870,969 | 8,644,679 | 4,932,352 | 3,423,293 | 4,732,364 | 30.2 | 34.1 |
| Form 8615 | - | - | - | - | - | - | - | (X) | (X) |
| Returns of heads of households | | | | | | | | | |
| All tax rates..... | 10,656,665 | 308,769,488 | 168,757,917 | 120,714,694 | 29,900,942 | 21,262,331 | 28,467,869 | 8.5 | 15.7 |
| 15 percent (Form 8814) | *7,407 | *70,214 | *4,039 | *4,039 | *607 | *607 | *239 | 0.3 | 5.9 |
| 15 percent | 9,460,138 | 221,770,414 | 100,865,166 | 100,861,571 | 15,130,062 | 15,129,236 | 11,890,581 | 5.4 | 11.8 |
| 28 percent | 1,085,854 | 64,228,691 | 47,412,913 | 12,501,262 | 8,737,127 | 3,500,353 | 8,654,014 | 13.5 | 18.3 |
| 28 percent (capital gains) | 8,238 | 1,802,734 | 1,575,085 | 1,162,267 | 406,720 | 325,435 | 403,381 | 22.4 | 25.6 |
| 31 percent | 63,694 | 8,549,272 | 7,015,881 | 1,237,627 | 1,735,343 | 383,664 | 1,721,509 | 20.1 | 24.5 |
| 36 percent | 20,871 | 4,891,572 | 4,211,890 | 1,009,516 | 1,205,045 | 363,426 | 1,174,988 | 24.0 | 27.9 |
| 39.6 percent | 10,484 | 8,456,591 | 7,672,942 | 3,938,410 | 2,686,039 | 1,559,610 | 2,623,157 | 31.0 | 34.2 |
| Form 8615 | - | - | - | - | - | - | - | (X) | (X) |
| Returns of single persons | | | | | | | | | |
| All tax rates..... | 40,702,035 | 1,029,641,588 | 720,548,916 | 420,726,553 | 143,472,601 | 86,763,565 | 142,367,795 | 13.8 | 19.8 |
| 15 percent (Form 8814) | *101 | *2,047 | *36 | *36 | *5 | *5 | *4 | (X) | 11.1 |
| 15 percent | 31,267,081 | 477,006,231 | 271,695,818 | 271,695,818 | 40,755,171 | 40,754,373 | 40,471,616 | 8.5 | 14.9 |
| 28 percent | 7,711,633 | 339,905,317 | 266,456,125 | 81,374,964 | 50,547,155 | 22,784,990 | 50,430,943 | 14.8 | 18.9 |
| 28 percent (capital gains) | 185,062 | 26,451,682 | 21,705,044 | 14,133,740 | 5,500,313 | 3,957,447 | 5,462,055 | 20.6 | 25.2 |
| 31 percent | 953,596 | 93,203,725 | 78,019,403 | 17,381,331 | 19,391,620 | 5,388,213 | 19,242,285 | 20.6 | 24.7 |
| 36 percent | 160,796 | 34,596,588 | 29,963,661 | 7,141,141 | 8,764,057 | 2,570,811 | 8,658,263 | 25.0 | 28.9 |
| 39.6 percent | 58,984 | 56,034,269 | 50,569,624 | 27,110,087 | 17,904,154 | 10,735,594 | 17,500,640 | 31.2 | 34.6 |
| Form 8615 | 364,783 | 2,445,832 | 2,139,205 | 1,889,435 | 610,127 | 572,132 | 601,988 | 24.6 | 28.1 |

(X) Percentage not computed

** Data combined to prevent disclosure of information for specific taxpayers

* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE Detail may not add to totals because of rounding

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Number of returns with modified taxable income | Taxable income | Modified taxable income | Tax generated at all rates | Tax generated at specific rate | | | | | |
|-------------------------------|--|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|
| | | | | | 15 percent (from Form 8814) | | | 15 percent | | |
| | | | | | Number of returns | Income taxed at rate | Tax generated at rate | Number of returns | Income taxed at rate | Tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Total..... | 96,513,834 | 3,089,667,206 | 3,090,039,988 | 666,574,804 | 178,536 | 117,281 | 17,852 | 86,480,443 | 1,846,662,358 | 278,998,354 |
| Under \$2,000 | 1,297,522 | 511,996 | 513,119 | 81,957 | 1,414 | 978 | 147 | 1,295,056 | 474,281 | 71,142 |
| \$2,000 under \$4,000 | 1,381,223 | 1,041,212 | 1,048,985 | 191,096 | - | - | - | 1,381,223 | 812,676 | 121,901 |
| \$4,000 under \$6,000 | 1,841,786 | 2,142,923 | 2,153,968 | 342,525 | *1,231 | *592 | *89 | 1,840,555 | 2,025,408 | 303,811 |
| \$6,000 under \$8,000 | 2,708,278 | 4,283,500 | 4,284,044 | 650,262 | *1,241 | *592 | *89 | 2,705,831 | 4,188,228 | 628,234 |
| \$8,000 under \$10,000 | 3,279,844 | 8,635,974 | 8,637,941 | 1,308,655 | *3,710 | *2,054 | *308 | 3,276,135 | 8,563,323 | 1,284,498 |
| \$10,000 under \$12,000 | 3,438,735 | 13,740,210 | 13,740,913 | 2,066,940 | *1,330 | *865 | *130 | 3,436,175 | 13,693,191 | 2,053,979 |
| \$12,000 under \$14,000 | 3,886,509 | 18,418,004 | 18,418,368 | 2,776,060 | *345 | *166 | *25 | 3,884,933 | 18,332,110 | 2,749,816 |
| \$14,000 under \$16,000 | 4,515,126 | 25,700,069 | 25,701,028 | 3,863,139 | *1,538 | *670 | *100 | 4,514,819 | 25,651,901 | 3,847,785 |
| \$16,000 under \$18,000 | 4,427,739 | 32,061,961 | 32,064,934 | 4,824,118 | *2,484 | *2,415 | *364 | 4,427,739 | 31,976,147 | 4,796,422 |
| \$18,000 under \$20,000 | 4,129,358 | 36,986,796 | 36,987,120 | 5,557,164 | *10 | *1 | - | 4,128,127 | 36,927,758 | 5,539,164 |
| \$20,000 under \$25,000 | 9,437,226 | 110,948,882 | 110,951,691 | 16,652,891 | *4,861 | *2,098 | *314 | 9,435,601 | 110,872,033 | 16,630,805 |
| \$25,000 under \$30,000 | 7,954,192 | 128,039,290 | 128,044,544 | 19,253,299 | *6,091 | *1,730 | *260 | 7,952,294 | 127,702,123 | 19,155,318 |
| \$30,000 under \$40,000 | 12,481,128 | 273,188,362 | 273,225,353 | 42,845,950 | 13,339 | 9,798 | 1,474 | 12,481,128 | 258,845,009 | 38,826,751 |
| \$40,000 under \$50,000 | 9,506,924 | 284,066,359 | 284,102,427 | 46,663,357 | 8,379 | 6,559 | 985 | 9,505,812 | 252,987,549 | 37,948,132 |
| \$50,000 under \$75,000 | 14,300,120 | 609,539,151 | 609,617,130 | 105,754,831 | 36,445 | 17,099 | 2,575 | 14,299,000 | 499,758,196 | 74,963,729 |
| \$75,000 under \$100,000 | 5,797,564 | 365,077,448 | 365,134,394 | 73,816,834 | 21,339 | 18,190 | 2,737 | 5,796,539 | 220,205,475 | 33,030,821 |
| \$100,000 under \$200,000 | 4,609,154 | 467,738,769 | 467,813,998 | 110,330,516 | 39,441 | 24,560 | 3,696 | 4,608,633 | 175,711,770 | 26,356,765 |
| \$200,000 under \$500,000 | 1,197,120 | 296,724,135 | 296,763,844 | 87,893,139 | 27,544 | 21,957 | 3,308 | 1,196,603 | 45,679,878 | 6,851,982 |
| \$500,000 under \$1,000,000 | 213,523 | 128,864,381 | 128,872,992 | 43,745,287 | 5,305 | 4,764 | 718 | 213,522 | 8,098,706 | 1,214,806 |
| \$1,000,000 or more | 110,762 | 281,957,786 | 281,963,207 | 97,956,884 | 2,488 | 2,193 | 330 | 110,720 | 4,156,598 | 623,490 |

| Size of adjusted gross income | Tax generated at specific rate | | | | | | | | |
|-------------------------------|--------------------------------|----------------------|-----------------------|----------------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|
| | 28 percent | | | 28 percent (capital gains) | | | 31 percent | | |
| | Number of returns | Income taxed at rate | Tax generated at rate | Number of returns | Income taxed at rate | Tax generated at rate | Number of returns | Income taxed at rate | Tax generated at rate |
| | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) |
| Total..... | 27,911,145 | 577,648,853 | 161,741,147 | 2,434,556 | 168,059,236 | 47,056,581 | 4,361,948 | 137,808,181 | 42,868,848 |
| Under \$2,000 | - | - | - | - | - | - | - | - | - |
| \$2,000 under \$4,000 | - | - | - | - | - | - | - | - | - |
| \$4,000 under \$6,000 | - | - | - | - | - | - | - | - | - |
| \$6,000 under \$8,000 | - | - | - | - | - | - | - | - | - |
| \$8,000 under \$10,000 | - | - | - | - | - | - | - | - | - |
| \$10,000 under \$12,000 | - | - | - | - | - | - | - | - | - |
| \$12,000 under \$14,000 | - | - | - | - | - | - | - | - | - |
| \$14,000 under \$16,000 | - | - | - | - | - | - | - | - | - |
| \$16,000 under \$18,000 | - | - | - | - | - | - | - | - | - |
| \$18,000 under \$20,000 | - | - | - | - | - | - | - | - | - |
| \$20,000 under \$25,000 | *6,215 | *5,773 | *1,616 | - | - | - | - | - | - |
| \$25,000 under \$30,000 | 159,104 | 312,568 | 87,519 | - | - | - | - | - | - |
| \$30,000 under \$40,000 | 3,621,031 | 14,255,792 | 3,991,622 | - | - | - | - | - | - |
| \$40,000 under \$50,000 | 2,969,240 | 31,061,413 | 8,697,196 | - | - | - | - | - | - |
| \$50,000 under \$75,000 | 9,462,830 | 108,017,216 | 30,244,820 | 88,414 | 786,123 | 220,110 | 255,659 | 976,418 | 302,690 |
| \$75,000 under \$100,000 | 5,675,521 | 135,431,338 | 37,920,775 | 221,372 | 2,768,110 | 775,060 | 482,915 | 6,531,718 | 2,024,833 |
| \$100,000 under \$200,000 | 4,537,694 | 209,505,711 | 58,661,599 | 1,196,565 | 18,833,534 | 5,273,398 | 2,183,411 | 58,175,453 | 18,034,390 |
| \$200,000 under \$500,000 | 1,167,426 | 62,419,020 | 17,477,326 | 699,570 | 29,734,223 | 8,325,585 | 1,123,876 | 56,291,619 | 17,450,402 |
| \$500,000 under \$1,000,000 | 206,740 | 11,047,974 | 3,093,433 | 145,454 | 19,914,687 | 5,576,112 | 202,359 | 10,328,657 | 3,201,884 |
| \$1,000,000 or more | 105,345 | 5,590,147 | 1,565,241 | 83,182 | 96,022,559 | 26,686,316 | 103,729 | 5,305,326 | 1,644,651 |

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| Size of adjusted gross income | Tax generated at specific rate | | | | | | | | |
|-------------------------------|--------------------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|
| | 36 percent | | | 39.6 percent | | | Form 8615 | | |
| | Number of returns | Income taxed at rate | Tax generated at rate | Number of returns | Income taxed at rate | Tax generated at rate | Number of returns | Income taxed at rate | Tax generated at rate |
| | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| Total..... | 1,565,634 | 118,430,023 | 42,534,808 | 824,801 | 239,825,521 | 94,891,708 | 364,783 | 1,889,435 | 672,132 |
| Under \$2,000 | - | - | - | - | - | - | 120,797 | 37,860 | 10,578 |
| \$2,000 under \$4,000 | - | - | - | - | - | - | 142,891 | 236,309 | 69,087 |
| \$4,000 under \$6,000 | - | - | - | - | - | - | 36,329 | 127,967 | 38,587 |
| \$6,000 under \$8,000 | - | - | - | - | - | - | 16,599 | 95,225 | 21,889 |
| \$8,000 under \$10,000 | - | - | - | - | - | - | *9,679 | *72,563 | *23,741 |
| \$10,000 under \$12,000 | - | - | - | - | - | - | *4,923 | *46,857 | *12,687 |
| \$12,000 under \$14,000 | - | - | - | - | - | - | *7,361 | *86,093 | *26,116 |
| \$14,000 under \$16,000 | - | - | - | - | - | - | *3,693 | *48,458 | *15,102 |
| \$16,000 under \$18,000 | - | - | - | - | - | - | *5,569 | *86,373 | *27,199 |
| \$18,000 under \$20,000 | - | - | - | - | - | - | *3,669 | *59,361 | *17,904 |
| \$20,000 under \$25,000 | - | - | - | - | - | - | *3,669 | *71,787 | *19,933 |
| \$25,000 under \$30,000 | - | - | - | - | - | - | *1,112 | *28,123 | *10,009 |
| \$30,000 under \$40,000 | - | - | - | - | - | - | *3,578 | *114,753 | *25,927 |
| \$40,000 under \$50,000 | - | - | - | - | - | - | *1,112 | *46,906 | *16,885 |
| \$50,000 under \$75,000 | - | - | - | - | - | - | *1,112 | *62,077 | *20,808 |
| \$75,000 under \$100,000 | 9,882 | 95,919 | 34,531 | - | - | - | *1,025 | *83,644 | *27,947 |
| \$100,000 under \$200,000 | 321,567 | 5,402,463 | 1,944,887 | 3,035 | 86,769 | 34,361 | *521 | *73,739 | *21,042 |
| \$200,000 under \$500,000 | 1,034,683 | 78,581,425 | 28,289,313 | 338,201 | 23,805,298 | 9,426,898 | *1,027 | *230,423 | *68,111 |
| \$500,000 under \$1,000,000 | 197,637 | 22,641,175 | 8,150,823 | 185,958 | 56,837,029 | 22,507,463 | - | - | - |
| \$1,000,000 or more | 101,864 | 11,709,041 | 4,215,255 | 97,408 | 158,896,424 | 62,922,984 | 118 | 280,919 | 98,580 |

* Estimate should be used with caution because of the small number of sample returns on which it is based

** Data combined to prevent disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

All figures are estimates based on samples--money amounts are in thousands of dollars)

| Tax rate classes | All returns | | | Joint returns and surviving spouses | | |
|----------------------------|-------------------|----------------------|------------------------------|-------------------------------------|----------------------|------------------------------|
| | Number of returns | Income taxed at rate | Income tax generated at rate | Number of returns | Income taxed at rate | Income tax generated at rate |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| All tax rates..... | 96,513,834 | 3,090,039,998 | 668,572,234 | 42,957,026 | 2,140,588,467 | 479,174,224 |
| 15 percent (Form 8814) | 178,536 | 117,281 | 17,652 | 154,291 | 104,917 | 15,792 |
| 15 percent | 96,490,443 | 1,846,662,359 | 276,999,354 | 42,952,826 | 1,186,940,781 | 178,041,117 |
| 28 percent | 27,911,145 | 577,646,953 | 161,741,147 | 16,795,152 | 424,209,648 | 118,778,701 |
| 28 percent (capital gains) | 2,434,556 | 168,059,235 | 47,056,586 | 1,735,486 | 129,419,299 | 36,237,404 |
| 31 percent | 4,351,948 | 137,609,191 | 42,658,849 | 2,937,951 | 101,305,681 | 31,404,761 |
| 36 percent | 1,665,634 | 118,430,023 | 42,634,808 | 1,358,548 | 98,677,093 | 35,523,753 |
| 39.6 percent | 624,601 | 239,625,521 | 94,891,706 | 538,792 | 199,931,048 | 79,172,695 |
| Form 8615 | 364,783 | 1,889,435 | 572,132 | - | - | - |

| Tax rate classes | Separate returns of married persons | | | Returns of heads of households | | | Returns of single persons | | |
|----------------------------|-------------------------------------|----------------------|------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
| | Number of returns | Income taxed at rate | Income tax generated at rate | Number of returns | Income taxed at rate | Income tax generated at rate | Number of returns | Income taxed at rate | Income tax generated at rate |
| | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| All tax rates..... | 2,198,087 | 60,144,698 | 14,025,983 | 10,656,685 | 168,757,917 | 29,900,564 | 40,702,035 | 720,548,916 | 143,471,463 |
| 15 percent (Form 8814) | 587 | 192 | 29 | 19,165 | 9,985 | 1,501 | 4,493 | 2,187 | 330 |
| 15 percent | 2,198,087 | 31,004,927 | 4,650,739 | 10,649,278 | 139,091,558 | 20,863,734 | 40,690,251 | 489,625,093 | 73,443,764 |
| 28 percent | 902,067 | 11,373,028 | 3,184,448 | 1,185,862 | 17,488,055 | 4,896,655 | 9,028,065 | 124,576,222 | 34,881,342 |
| 28 percent (capital gains) | 43,651 | 5,084,868 | 1,423,763 | 51,303 | 3,014,530 | 844,068 | 604,116 | 30,540,539 | 8,551,351 |
| 31 percent | 145,573 | 2,192,212 | 679,586 | 95,048 | 2,850,817 | 883,753 | 1,173,376 | 31,260,480 | 9,630,749 |
| 36 percent | 55,950 | 1,844,793 | 664,126 | 31,355 | 2,364,561 | 851,242 | 219,781 | 15,543,576 | 5,595,687 |
| 39.6 percent | 16,341 | 8,644,679 | 3,423,293 | 10,484 | 3,938,410 | 1,559,610 | 58,985 | 27,111,384 | 10,736,108 |
| Form 8615 | - | - | - | - | - | - | 364,783 | 1,889,435 | 572,132 |

NOTE: Detail may not add to totals because of rounding.

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1996 to reflect changes in the law.

Additional Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Additional Taxes Δ

(line 38, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deficit

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;

- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1996. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 23 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and

- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 22).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 49, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 45, 47, 48, 50, 51 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, household employment taxes, and other unspecified taxes which included uncollected

FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax, and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. Also, included in "total income tax" is Form 4970, *Tax on Accumulation Distribution of Trusts*. Household employment taxes and advance earned income credit payments are shown as separate items in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax

(line 46, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and

for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form 1040 minus the regular foreign tax credit, line 41, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the 1998 summer issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

Child Care Credit Δ

(line 39, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-

dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. Starting in 1996, if the taxpayer omits or uses an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS has the authority to use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Contributions of capital gain property were generally limited to 30% of the taxpayers AGI. Therefore, the sum of

the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Credit for Federal Tax on Gasoline and Special Fuels

(line 57b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

Credit for the Elderly or Disabled

(line 40, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had

lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 57a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1997 Estimated Tax

(line 61, Form 1040)

This amount was the part of the overpayment of 1996 tax which taxpayers specifically requested to be credited to their estimated tax for 1997. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also

included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit Δ

(line 54, Form 1040)

The earned income credit (EIC) for 1996 consisted of the basic credit with a maximum of \$2,152 for one qualifying child, \$3,556 for two or more qualifying children, and \$323 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$25,078 (\$28,495 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$9,500 and they (or their spouse) must have been at least 25 years of age and less than 65 years old to claim the credit. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. For 1996, the definition of AGI used for the earned income credit was modified per the revenue provisions of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. For EIC "modified AGI" does not include net capital losses, net losses from trusts and estates, net losses from nonbusiness rents and royalties, and 50 percent of net losses from business. A new eligibility requirement for the EIC in 1996 was, taxpayers with investment income totaling more than \$2,200 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, and

capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such

income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 53, Form 1040)

This figure represents the total of the tax payments made for 1996 using Form 1040-ES, and any overpayment from the taxpayer's 1995 return that was applied to the 1996 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1996, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1996, or (b) 100% of the tax shown on Form 1040 for 1995.

Excess Social Security Taxes Withheld Δ

(line 56, Form 1040)

If a taxpayer earned more than \$62,700 (\$61,200 for 1995) in total wages from two or more employers in 1996, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or

refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,550 deduction was allowed for each exemption claimed if adjusted gross income was less than \$88,475. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1996:

- 1) The individual received more than half of his or her support for 1996 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,550. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$117,950 and was completed at \$240,450; for married persons filing jointly and surviving spouses, the phaseout began at \$176,950 and was completed at \$299,450; for heads of household, the phaseout began at \$147,450 and was completed at \$269,950; and for married persons filing separately, the phaseout began at \$88,475 and was completed at \$149,725.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign-Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both

exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income.

Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign earned income for 1996.

Foreign Tax Credit

(line 41, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1996 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, 1040EZ, and 1040PC

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ.

Variations of the three basic forms included 1040PC, 1040TEL (form 1040EZ's where all information is filed by telephone), and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 1996 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on

Schedule A. (See also "Gambling Loss Deduction.")

Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Total Unlimited Miscellaneous Deductions.")

General Business Credit

(line 42a, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, the orphan drug credit, the community development corporation credit, and the Alaska pipeline liability fund credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Household Employment Taxes

(line 50, Form 1040)

Taxpayers paying domestic employees more than \$1,000 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 38 minus line 43) minus part or all of line 54, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 43, Form 1040) from income tax before credits (line 38, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 38, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 38). (See also "Tax Generated.")

Income Tax Withheld

(line 52, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 23a and 23b, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout

represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1996 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

The other forms include:

- Form 4797;
- Long-term gains from Forms 2119, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal

tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 1994 or 1995, and had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Minimum Tax Credit

(line 42c, Form 1040)

A minimum tax credit could be taken for 1996 by certain taxpayers who paid alternative minimum tax for 1995 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1996, the excess could be carried forward to later years.

Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-27, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, *Parents' Election To Report Child's Interest and Dividends* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 15% rate, as well as the parent's taxable income.

For prior year returns included in the 1996 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment

(line 24, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

Nonconventional Source Fuel Credit

(included in line 42d, Form 1040)

This credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line

was provided on the return form. Any foreign-earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1996) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings which were entered on this line by the taxpayer were edited into a separate field during service center processing.

Other Payments

(line 57, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

Other Tax Credits

(included in lines 42d, 43, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 59, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1997 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 60a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends Δ

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1997;
- had income only from interest and dividends;
- had gross income for 1996 that was more than \$650 but less than \$6,500;
- had no estimated tax payments for 1996;
- did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income.")

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the

return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

Payment with Request for Extension of Filing Time

(line 55, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans

(line 48, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire

investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction (line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty (line 63, Form 1040)

If a return showed taxes of \$500 or more owed on line 62 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1996 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Primary IRA Payments (line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes (line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the

assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(included in line 51, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 60a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year (line 61, Form 1040)

See "Credit to 1997 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent and Royalty Net Income or Loss

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses.")

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;

- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer

had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 13 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;

(3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and

(4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction

(line 26, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, were allowed to deduct, in the calculation of AGI, up to 30 percent of the amount paid for health insurance for themselves and their families.

Self-Employment Tax Δ

(line 45, Form 1040)

The ceiling for social security tax on taxable self-employment income for 1996 was \$62,700 (\$61,200 for 1995). All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion. (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Forms 2119 and 6252;
- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was

reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 47, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 34, Form 1040)

For 1996, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$800 or \$1000 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$4,000;

Each taxpayer 65 or over or blind was allowed an additional \$1000 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$6,700;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,350;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

Head of Household

Basic deduction of \$5,900;

Each taxpayer 65 or over or blind was allowed an additional \$1000 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1996 that was paid or deducted before 1996, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1996; had paid state and local income taxes directly during 1996 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1996, statutory adjustments included payments to an IRA, moving expenses, the deduction for one-half of self-employment tax, the self-employed health insurance deduction, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, alimony paid, and the foreign housing deduction. Each of the above items is described

separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 62, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(included line 51, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated Δ

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1996, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or

below \$24,000 for single filers; \$40,100 for joint filers or surviving spouses; \$20,050 for married persons filing separately; and \$32,150 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$58,150 for single filers; \$96,900 for joint filers or surviving spouses; \$48,450 for married persons filing separately; and \$83,050 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$121,300 for single filers; \$147,700 for joint filers or surviving spouses; \$73,850 for married persons filing separately; and \$134,500 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$263,750 for single filers, joint filers, or surviving spouses and heads of households and \$131,875 for married persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,300, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,300 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,300 was included on Form 1040, line 21. The remaining investment income in excess of the \$650 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments

(lines 52, 53, 55-58, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1995 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil;
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 58, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

Tax Penalty

(line 63, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 52, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return

as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax Δ

(line 44 + line 46 + any Form 4970 tax on line 51 - line 54, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. For 1996, total income tax included the tax from Form 4970 (15,488 returns for \$11,544,000). It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions

were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$117,950 (\$58,975 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$117,950 (\$58,975). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

Total Tax Credits

(lines 43, 54, Form 1040)

For this report, total tax credits consists of the following:

- (1) child care credit;
- (2) credit for the elderly and disabled;
- (3) foreign tax credit;
- (4) general business credit;
- (5) minimum tax credit;
- (6) earned income credit (EIC) used to offset income tax before credits;
- (7) mortgage interest credit;
- (8) empowerment zone employment credit;
- (9) nonconventional source fuel credit and;
- (10) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

Total Tax Liability

(line 51 plus Form 4970 tax modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, household employment taxes, and tax on golden parachute payments and Form 4970 tax. These taxes were then reduced by the earned income

credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Taxable IRA Distributions."

Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed

employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

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17 Enter the amount from line 16 17 \$

18a Check ☐ You were 65 or older ☐ Spouse was 65 or older ☐ Enter number of boxes checked 18a

b If you are married filing separately and your spouse itemizes deductions, see page 26 and check here 18b

19 Enter the standard deduction for your filing status. But see page 26 if you checked any box on line 18a or b OR someone can claim you as a dependent 19 \$

• Single—4,000 • Married filing jointly or Qualifying widow(er)—6,700 • Head of household—5,900 • Married filing separately—3,350

20 Subtract line 19 from line 17. If line 19 is more than line 17, enter 0 20 \$

21 Multiply \$2,550 by the total number of exemptions claimed on line 6d 21 \$

22 Subtract line 21 from line 20. If line 21 is more than line 20, enter 0. This is your taxable income. 22 \$

If you want the IRS to figure your tax, see page 24.

23 Find the tax on the amount on line 22 (see page 26) 23 \$

24a Credit for child and dependent care expenses. Attach Schedule 2. 24a \$

b Credit for the elderly or the disabled. Attach Schedule 3. 24b \$

c Add lines 24a and 24b. These are your total credits. 24c \$

25 Subtract line 24c from line 23. If line 24c is more than line 23, enter 0 25 \$

26 Advance earned income credit payments from Form(s) W-2 26 \$

27 Household employment taxes. Attach Schedule H. 27 \$

28 Add lines 25, 26, and 27. This is your total tax. 28 \$

29a Total Federal income tax withheld from Forms W-2 and 1099 29a \$

b 1996 estimated tax payments and amount applied from 1995 return 29b \$

c Earned income credit. Attach Schedule EIC if you have a qualifying child. 29c \$

d Add lines 29a, 29b, and 29c (do not include nontaxable earned income). These are your total payments. 29d \$

30 If line 29d is more than line 28, subtract line 28 from line 29d. This is the amount you overpaid. 30 \$

31a Amount of line 30 you want refunded to you. If you want it sent directly to your bank account, see page 35 and fill in 31b, c, and d 31a \$

b Routing number 31b

c Type ☐ Checking ☐ Savings 31c

d Account number 31d

32 Amount of line 30 you want applied to your 1997 estimated tax. 32 \$

33 If line 28 is more than line 29d, subtract line 29d from line 28. This is the amount you owe. For details on how to pay, including what to write on your payment, see page 36. 33 \$

34 Estimated tax penalty (see page 36). 34 \$

Sign here 35

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and accurately reflect all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature 35

Date 35

Spouse's signature if joint return. BOH must sign 36

Date 36

Spouse's occupation 36

Preparer's signature 37

Date 37

Preparer's occupation 37

Preparer's SSN 37

Firm's name for years if self-employed and address 38

ZIP 38

code 38

1996 Form 1040A page 2

Keep a copy of this return for your records 39

Paid preparer's use only 40

1996 Form 1040A page 1

1996 Form 1040A page 1

1040A 99 U.S. Individual Income Tax Return 1996

Label 1040A 99

Use the IRS label. Otherwise, please print in ALL CAPITAL LETTERS.

First name 101

Last name 102

Home address (number and street) if you have a P.O. box, see page 15 103

City (town or post office) if you have a foreign address, see page 15 104

State 105

ZIP code 106

Age 107

For Privacy Act and Paperwork Reduction Act Notice, see page 9.

Note: Checking "Yes" will not change your tax or reduce your refund.

Presidential Election Campaign Fund (See page 15)

Do you want \$3 to go to this fund? 108

If a joint return, does your spouse want \$3 to go to this fund? 109

1 ☐ Single 110

2 ☐ Married filing joint return (even if only one had income) 111

3 ☐ Married filing separate return. Enter spouse's social security number above and full name here 112

4 ☐ Head of household (with qualifying person). (See page 16) If the qualifying person is a child but not your dependent, enter this child's name here 113

5 ☐ Qualifying widow(er) with dependent child (year spouse died) 114

6 ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. 115

7 ☐ Spouse 116

8 ☐ Dependents. If more than six dependents, see page 17 117

(1) First name 118

Last name 119

(2) Dependent's social security number if born in Dec 1996, see page 18 120

(3) Dependent's relationship to you 121

(4) No. of months in 1996 that dependent lived with you 122

(5) Did not live with you due to divorce 123

(6) Did not live with you due to death 124

(7) Dependents on file not entered above 125

Add numbers entered in boxes above 126

d Total number of exemptions claimed 127

7 Wages, salaries, tips, etc. This should be shown in box 1 of your W-2 form(s). Attach Form(s) W-2 128

8a Taxable interest income. If over \$400, attach Schedule 1 129

b Tax-exempt interest. DO NOT include on line 8a 130

9 Dividends. If over \$400, attach Schedule 1 131

10a Total IRA distributions. 132

10b Taxable amount (see page 20) 133

11a Total pensions and annuities. 134

11b Taxable amount (see page 20) 135

12 Unemployment compensation. 136

13a Social security benefits. 137

13b Taxable amount (see page 22) 138

14 Add lines 7 through 13b (far right column). This is your total income. 139

15a Your IRA deduction (see page 22) 140

15b Spouse's IRA deduction (see page 22) 141

b Spouse's IRA deduction (see page 22) 142

c Add lines 15a and 15b. These are your total adjustments. 143

16 Subtract line 15c from line 14. This is your adjusted gross income. 144

If under \$28,495 (under \$9,500 if a child did not live with you), see the instructions for line 29c on page 29 145

Attach Copy B of W-2 and 1099-R here 146

1996 Form 1040A page 1

1996 Form 1040A page 1

1996 Form 1040A page 1

Schedule 1
(Form 1040A)

Department of the Treasury—Internal Revenue Service

for Form 1040A Filers

1996

YOUR SOCIAL SECURITY NUMBER

Part I

Interest Income (See pages 19 and 50)

Note: If you received a Form 1099-INT Form 1099-OID, or substitute statement from a brokerage firm enter the firm's name and the total interest shown on that form

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 50 and list this interest first. Also, show that buyer's social security number and address.

[illegible]

Part II

Dividend Income (See pages 20 and 50)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the total dividends shown on that form.

- § 517

[illegible]

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, line 9.

For Paperwork Reduction Act Notice, see Form 1040A Instructions.

Cat No 12075A

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service
Child and Dependent Care

1996

2008 5961 449 BNR

Name: I shown on form 1040A First and initials)

Your social security number

You need to understand the following terms to complete this schedule: **Qualifying Person(s)**, **Dependent Care Benefits**, **Qualified Expenses**, and **Earned Income**. See **Important Terms** on page 51.

Part I **Persons or Organizations Who Provided the Care—You MUST complete this part**

- | | (a) Care provider's name | (b) Address (number, street, apt. no., city, state, and ZIP Code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see page 52) |
|---|--------------------------|---|-------------------------------------|-------------------------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |

Did you receive dependent care benefits?

No ———▶ Complete only Part II below

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040A, line 27, on page 27.

Part II Credit for Child and Dependent Care Expenses

- 4 Enter the amount of **qualified expenses** you incurred and paid in 1996. DO NOT enter more than 2,400 for one qualifying person or 4,800 for two or more persons. If you completed Part III, enter the amount from line 25.
- 4 \$
- 5 Enter **YOUR earned income**.
- 5 \$
- 6 If married filing a joint return, enter **YOUR SPOUSE'S** earned income (if student or disabled, see page 52). **all others**, enter the amount from line 5.
- 6 \$
- Enter the **smallest** of lines 4, 5, or 6.
- 7 \$

- 8 Enter the amount from Form 1040A, line 17 8 \$
- 9 Enter on line 9 the decimal amount shown below that applies to the amount on

| If line 8 is— | Decimal amount is | If line 8 is— | Decimal amount is |
|---------------|-------------------|-----------------|-------------------|
| | | | |
| \$0—10,000 | 30 | \$20,000—22,000 | 24 |
| 10,000—12,000 | 29 | 22,000—24,000 | 23 |
| 12,000—14,000 | 28 | 24,000—26,000 | 22 |
| 14,000—16,000 | 27 | 26,000—28,000 | 21 |
| 16,000—18,000 | 26 | 28,000—No limit | 20 |

- 10** Multiply **line 7** by the decimal amount on **line 9**. Enter the result. Then, see page 53 for the amount of credit to enter on Form 1040A, line 24a.

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Cat No 107494

1996 Schedule 2 (Form 1040A) page 1

Part III Dependent Care Benefits—Complete this part **only** if you received these benefits

| | | | |
|----|--|------|--|
| 11 | Enter the total amount of dependent care benefits you received for 1996. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of form(s) W-2 | 11\$ | |
| 12 | Enter the amount forfeited, if any. See page 53 | 12\$ | |
| 13 | Subtract line 12 from line 11 | 13\$ | |
| 14 | Enter the total amount of qualified expenses incurred in 1996 for the care of the qualifying person(s) | 14\$ | |
| 15 | Enter the smaller of line 13 or 14 | 15\$ | |
| 16 | Enter YOUR earned income . | 16\$ | |
| 17 | If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions), if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 16 | 17\$ | |
| 18 | Enter the smallest of line 15, 16, or 17 | 18\$ | |
| 19 | Excluded benefits. Enter here the smaller of the following: • The amount from line 18, or • 5,000 (2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17) | 19\$ | |
| 20 | Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, print "DCB" | 20\$ | |
| 21 | Enter the amount of qualified expenses you incurred and paid in 1996. DO NOT include on this line any excluded benefits. Shown on line 19 | 21\$ | |
| 22 | Enter 2,400 (4,800 if two or more qualifying persons) | 22\$ | |
| 23 | Enter the amount from line 19 | 23\$ | |
| 24 | Subtract line 23 from line 22. If zero or less, STOP . You cannot take the credit. Exception. If you paid 1995 expenses in 1996, see the line 10 instructions | 24\$ | |
| 25 | Enter the smaller of line 21 or 24 here and on line 4 on the front of this schedule | 25\$ | |

1996 Schedule 2 Form 1040A page 2

Schedule 3 Form 1040A Credit for the Elderly or the Disabled for Form 1040A Filers 1996

Department of the Treasury—Internal Revenue Service
Married status on Form 1040A, 1996 and 1995

You may be able to take this credit and reduce your tax if by the end of 1996

- You were age 65 or older, **OR** • You were under age 65, you retired on permanent and total disability, and you received taxable disability income

But you must also meet other tests. See the separate instructions for Schedule 3
Note: In most cases, the IRS can figure the credit for you. See the instructions

Part I Check the Box for Your Filing Status and Age

And by the end of 1996:

| | | | |
|---|---|--|---|
| Single | 1 | You were 65 or older | 1 |
| Head of household, or Qualifying widow(er) with dependent child | 2 | You were under 65 and you retired on permanent and total disability | 2 |
| Married filing a joint return | 3 | Both spouses were 65 or older | 3 |
| | 4 | Both spouses were under 65, but only one spouse retired on permanent and total disability | 4 |
| | 5 | Both spouses were under 65, and both retired on permanent and total disability | 5 |
| | 6 | One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | 6 |
| | 7 | One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability | 7 |
| Married filing a separate return | 8 | You were 65 or older and you lived apart from your spouse for all of 1996 | 8 |
| | 9 | You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1996 | 9 |

Did you check box 1, 3, 7, or 8?

- Yes —> Skip Part II and complete Part III on the back
- No —> Complete Parts II and III

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above)

- IF:**
- 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement. **AND**
 - 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1996 check this box
 - If you checked this box, you do not have to file another statement for 1996
 - If you **did not** check this box, have your physician complete the statement below

Physician's Statement (See instructions at bottom of page 2)

I certify that

Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977 **OR** was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired

Physician: Sign your name on either line A or B below

A The disability has lasted or can be expected to last continuously for at least a year

B There is no reasonable probability that the disabled condition will ever improve

Date

Physician's signature

Physician's signature

Physician's address

1996 Schedule 3 (Form 1040A) page 2

Part III Figure Your Credit**10 If you checked (in Part I):**

Box 1, 2, 4, or 7 ☐ 5,000
 Box 3, 5, or 6 ☐ 7,500
 Box 8 or 9 ☐ 3,750

Did you check
 boxes 2, 4, 5, 6,
 or 9 in Part I?

Yes ☐ You must complete line 11

No ☐ Enter the amount from line 10
 on line 12 and go to line 13

- 11** If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total
- If you checked box 2, 4, or 9 in Part I, enter your taxable disability income
 - If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total

TIP: For more details on what to include on line 11, see the instructions

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **all others**, enter the amount from line 10

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1996

a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter 0 on line 13c.

14 Enter the amount from Form 1040A, line 17

15 If you checked (in Part I):

Box 1 or 2 ☐ Enter:
 Box 3, 4, 5, 6, or 7 ☐ 7,500
 Box 8 or 9 ☐ 10,000
 Box 8 or 9 ☐ 5,000

16 Subtract line 15 from line 14. If zero or less, enter 0

17 Enter one-half of line 16

18 Add lines 13c and 17

19 Subtract line 18 from line 12. If zero or less, **stop**; you cannot take the credit. Otherwise, go to line 20

20 Multiply line 19 by 15% (line 15). Enter the result here and on Form 1040A, line 24b

Instructions for Physician's Statement**Taxpayer**

If you retired after 1976, enter the date you retired in the space provided in Part II

Physician

A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death

Department of the Treasury—Internal Revenue Service

Form 1040EZ**Income Tax Return for Single and Joint Filers With No Dependents 1996**

(OMB No. 1545-0047)

Your first name and initial

Last name

Use the IRS label here

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 7

Appt. no.

City, town or post office state, and ZIP code. If you have a foreign address, see page 7

Your social security number

Spouse's social security number

Presidential Election Campaign (See page 7)

Note: Checking "Yes" will not change your tax or reduce your refund. Do you want \$3 to go to this fund? ☐ Yes ☐ No

If a joint return, does your spouse want \$3 to go to this fund? ☐ Yes ☐ No

Income

1 Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s)

2 Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ

3 Unemployment compensation (see page 9)

4 Add lines 1, 2, and 3. This is your **adjusted gross income**. If under \$9,500, see page 9 to find out if you can claim the earned income credit on line 8

5 Can your parents (or someone else) claim you on their return? ☐ Yes ☐ No. If **single**, enter 6,500.00. If **married**, enter 11,800.00. ☐ on back ☐ See back for explanation

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your **taxable income**.

Payments and tax

7 Enter your Federal income tax withheld from box 2 of your W-2 form(s)

8 **Earned income credit** (see page 9). Enter type and amount of nontaxable earned income below

9 Add lines 7 and 8 (do not include nontaxable earned income). These are your **total payments**.

10 **Tax**. Use the amount on line 6 to find your tax in the tax table on pages 20-24 of the booklet. Then, enter the tax from the table on this line.

Refund

Have it sent directly to your bank account? See page 13 and fill in 11b, c, and d

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund**.

b Routing number

c Type ☐ Checking ☐ Savings ☐ Account number

d

Amount you owe

12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 13 for details on how to pay and what to write on your payment

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately shows all income and sources of income I received during the tax year.

Your signature

Sign here

Keep copy for your records

Date

Your occupation

Date

Spouse's occupation

1996 Schedule 3 (Form 1040A) page 2

6

For Privacy Act and Paperwork Reduction Act Notice, see page 5.

Cat No 11320W

Form 1040EZ (1996)

1996 Form 1040EZ page 2

- Use this form if**
- Your filing status is single or married filing jointly
 - You do not claim any dependents
 - You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest income was \$400 or less. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 8.
 - You did not receive any advance earned income credit payments.

If you are not sure about your filing status, see page 7. If you have questions about dependents, use Tele-Tax topic 354 (see page 18). If you can't use this form, use Tele-Tax topic 352 (see page 18).

Because this form is read by a machine, please print your numbers inside the boxes like this:

9 8 7 6 5 4 3 2 1 0

If you received a scholarship or fellowship grant or tax exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing income tax withheld or if tax was withheld from your Alaska Permanent Fund dividends.

Remember: you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

- Worksheet for dependents who checked "Yes" on line 5**
- Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use Tele-Tax topic 354 (see page 18).
- Enter the amount from line 1 on the front.
 - Minimum standard deduction.
 - Enter the LARGER of line A or line B here.
 - Maximum standard deduction. If single, enter 4,000.00; if married, enter 6,700.00.
 - Enter the SMALLER of line C or line D here. This is your standard deduction.
 - Exemption amount.
 - If single, enter 0.
 - If married and both you and your spouse can be claimed as dependents, enter 0.
 - If married and only one of you can be claimed as a dependent, enter 2,550.00.
 - Add lines E and F. Enter the total here and on line 5 on the front.

- If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.
- Single, enter 6,550.00. This is the total of your standard deduction (4,000.00) and personal exemption (2,550.00).
 - Married, enter 11,800.00. This is the total of your standard deduction (6,700.00), exemption for yourself (2,550.00), and exemption for your spouse (2,550.00).

Mailing your return
Mail your return by April 15, 1997. Use the envelope that came with your booklet. If you do not have that envelope, see page 28 for the address to use.

Paid preparer's use only
Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief it is true, correct, and accurately lists all amounts and sources of income received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's name (print or type) _____ Date _____
Preparer's signature _____ Chapter 4 self-employed ☐ EIN _____ ZIP code _____
Preparer's SSN _____

See page 14

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (94)

Married: Attach to Form 1040

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040)

Medical and Dental Expenses

1 Enter amount from Form 1040, line 32, 2

3 Multiply line 2 above by 7.5% (0.075)

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0

5 State and local income taxes

6 Real estate taxes (see page A 2)

7 Personal property taxes

8 Other taxes. List type and amount ▶

9 Add lines 5 through 8

10 Home mortgage interest and points reported to you on Form 1098

11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-2 and show that person's name, identifying no., and address ▶

12 Points not reported to you on Form 1098. See page A-3 for special rules.

13 Investment interest. If required, attach Form 4952. (See page A-3)

14 Add lines 10 through 13

15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-3

16 Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283

17 Carryover from prior year. See page A-3

18 Add lines 15 through 17

19 Casualty and theft losses. Attach Form 4684. (See page A-4)

20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4) ▶

21 Tax preparation fees

22 Other expenses—investment, safe deposit box, etc. List type and amount ▶

23 Add lines 20 through 22

24 Enter amount from Form 1040, line 32, 2

25 Multiply line 24 above by 2% (0.02)

26 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0

27 Other—From list on page A-4. List type and amount ▶

28 Total

29 Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)?

NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also enter on Form 1040, line 34, the larger of this amount or your standard deduction

YES. Your deduction may be limited. See page A-5 for the amount to enter

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Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see page A 1)

2 Enter amount from Form 1040, line 32, 2

3 Multiply line 2 above by 7.5% (0.075)

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0

5 State and local income taxes

6 Real estate taxes (see page A 2)

7 Personal property taxes

8 Other taxes. List type and amount ▶

9 Add lines 5 through 8

10 Home mortgage interest and points reported to you on Form 1098

11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-2 and show that person's name, identifying no., and address ▶

12 Points not reported to you on Form 1098. See page A-3 for special rules.

13 Investment interest. If required, attach Form 4952. (See page A-3)

14 Add lines 10 through 13

15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-3

16 Other than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283

17 Carryover from prior year. See page A-3

18 Add lines 15 through 17

19 Casualty and theft losses. Attach Form 4684. (See page A 4)

20 Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-4) ▶

21 Tax preparation fees

22 Other expenses—investment, safe deposit box, etc. List type and amount ▶

23 Add lines 20 through 22

24 Enter amount from Form 1040, line 32, 2

25 Multiply line 24 above by 2% (0.02)

26 Subtract line 25 from line 23. If line 25 is more than line 23, enter 0

27 Other—From list on page A-4. List type and amount ▶

28 Total

29 Is Form 1040, line 32, over \$117,950 (over \$58,975 if married filing separately)?

NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also enter on Form 1040, line 34, the larger of this amount or your standard deduction

YES. Your deduction may be limited. See page A-5 for the amount to enter

28

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Schedule B (Form 1040) 1996
 Attach to Form 1040. Do not enter name and social security number of other person.

Schedule B—Interest and Dividend Income

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

- 1 List name of payer if any interest is from a seller financed mortgage and the buyer used the property as a personal residence. See page B-1 and list this interest first. Also show that buyer's social security number and address. ▶

(See page B-1.)

Note: If you received a Form 1099-INT, Form 1099-DIV, or Form 1099-ORD, or a statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1. ▶
- 3 Excludable interest on Series EE U.S. savings bonds issued after 1989 from Form 8815. Line 14. You MUST attach Form 8815 to Form 1040. ▶
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ▶

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

- 5 List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8. ▶

(See page B-1.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form.

- 6 Add the amounts on line 5. ▶
- 7 Capital gain distributions. Enter here and on Schedule D, line 7. ▶
- 8 Nontaxable distributions. (See the inst. for Form 1040, line 9.) ▶
- 9 Add lines 7 and 8. ▶
- 10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9. ▶

Note: If you do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, line 13.

- 11a At any time during 1996, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? ▶

b If "Yes," enter the name of the foreign country. ▶

12 During 1996, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," see page B-2 for other forms you may have to file. ▶

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 1996

SCHEDULE C (Form 1040)

Department of the Treasury
 Internal Revenue Service
 Name of proprietor

Profit or Loss From Business (Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065.
 ▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule C (Form 1040).
 Social security number (SSN)

- A Principal business or profession including product or service (see page C-1)

C Business name. If no separate business name, leave blank.

E Business address (including suite or room no.) ▶

F City, town or post office, state, and ZIP code.

G Accounting method (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

H Did you "materially participate" in the operation of this business during 1996? If "No," see page C-2 for limit on losses. ▶

I If you started or acquired this business during 1996, check here: ▶

Part I Income

- 1 Gross receipts or sales. **Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here. ▶
- 2 Returns and allowances. ▶
- 3 Subtract line 2 from line 1. ▶
- 4 Cost of goods sold (from line 42 on page 2). ▶

5 Gross profit. Subtract line 4 from line 3. ▶

6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2). ▶

7 Gross income. Add lines 5 and 6. ▶

Part II Expenses. Enter expenses for business use of your home only on line 30.

- 8 Advertising. ▶
- 9 Bad debts from sales or services (see page C-3). ▶

10 Car and truck expenses (see page C-3). ▶

11 Commissions and fees. ▶

12 Depreciation. ▶

13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3). ▶

14 Employee benefit programs (other than on line 19). ▶

15 Insurance (other than health). ▶

16 Interest. ▶

17 Mortgage paid to banks, etc.). ▶

18 Other. ▶

19 Legal and professional services. ▶

20 Office expense. ▶

21 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns. ▶

22 Tentative profit (loss). Subtract line 28 from line 7. ▶

23 Expenses for business use of your home. Attach Form 8829. ▶

24 Net profit or (loss). Subtract line 30 from line 29. ▶

25 If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees see page C-3). Estates and trusts, enter on Form 1041, line 3. ▶

26 If a loss, you MUST go on to line 32. ▶

27 If you have a loss, check the box that describes your investment in this activity (see page C-5). ▶

28 If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. ▶

29 If you checked 32b, you MUST attach Form 8118. ▶

1996 96

Attachment
 Sequence No. 09

B Enter principal business code (see page C-6) ▶

D Employer ID number (EIN). 4 any

Schedule C (Form 1040) 1996

Page 2

Schedule C (Form 1040) 1996

Part III Cost of Goods Sold (see page C-5)

| 31 | Method(s) used to value closing inventory | A | B | C | Other (attach explanation) |
|----|--|---|---|----|----------------------------|
| 32 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation | | | | |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | | | 35 | |
| 36 | Purchases less cost of items withdrawn for personal use | | | 36 | |
| 37 | Cost of labor. Do not include salary paid to yourself | | | 37 | |
| 38 | Materials and supplies | | | 38 | |
| 39 | Other costs | | | 39 | |
| 40 | Add lines 35 through 39 | | | 40 | |
| 41 | Inventory at end of year | | | 41 | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 | | | 42 | |

Part IV Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file

| | | |
|-----|---|---------------|
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) ▶ | / |
| 44 | Of the total number of miles you drove your vehicle during 1996, enter the number of miles you used your vehicle for | |
| 45 | a Business | |
| 46 | Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 47 | Was your vehicle available for use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 47a | Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 47b | If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 48 | Other Expenses. List below business expenses not included on lines 8-26 or line 30 | |
| 49 | Total other expenses. Enter here and on page 1, line 27 | 49 |

Schedule C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service 996

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065
▶ Attach to Form 1040 or Form 1041. ▶ See instructions on back.

Part I General Information

- Had business expenses of \$2,500 or less
- Use the cash method of accounting
- Did not have an inventory at any time during the year
- Did not have a net loss from your business
- Had only one business as a sole proprietor

You May Use This Schedule Only If You

And You

- Had no employees during the year
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file
- Do not deduct expenses for business use of your home
- Do not have prior year unallowed passive activity losses from this business

A Principal business or profession, including product or service

C Business name. If no separate business name, leave blank.

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1

City, town or post office, state, and ZIP code

B Enter principal business code (see page C-6) ▶

D Employee ID number (EIN), if any

Part II Figure Your Net Profit

1 Gross receipts.

Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory Employees** in the instructions for Schedule C, line 1, on page C-2 and check here ☐ 1

2 Total expenses. If more than \$2,500, you must use Schedule C. See instructions. ☐ 23 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and AI SO on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3) ☐ 3

Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

5 Of the total number of miles you drove your vehicle during 1996, enter the number of miles you used your vehicle for

a Business

b Commuting

c Other

6 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No7 Was your vehicle available for use during off-duty hours? ☐ Yes ☐ No8a Do you have evidence to support your deduction? ☐ Yes ☐ Nob If "Yes," is the evidence written? ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 14374D

Schedule C-EZ (Form 1040) 1996

| SCHEDULE D (Form 1040) | | Capital Gains and Losses | | Attach to Form 1040 | | ▶ See instructions for Schedule D (Form 1040) | | ▶ Use lines 20 and 22 for more space to list transactions for lines 1 and 9 | | OMB No. 1545-0047 | | 96 | | Attachment Schedule No. 12 | | Your social security number | |
|---|-------------------------------|---------------------------|--------------------------------|--|---------------------------------|---|----------|---|----------|-------------------|----------|----------|----------|----------------------------|----------|-----------------------------|----------|
| Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less | | | | | | | | | | | | | | | | | |
| (a) Description of property (Example: 100 SH XYZ CO) | (b) Date acquired (MM/Day/YY) | (c) Date sold (MM/Day/YY) | (d) Sales price (see page D-3) | (e) Cost or other basis (see page D-3) | (f) Gain or loss (see page D-3) | (g) GAIN | (h) LOSS | (i) GAIN | (j) LOSS | (k) GAIN | (l) LOSS | (m) GAIN | (n) LOSS | (o) GAIN | (p) LOSS | (q) GAIN | (r) LOSS |
| 2 Enter your short-term totals, if any, from line 21 | | | | | | | | | | | | | | | | | |
| 3 Total short-term sales price amounts. Add column (d) of lines 1 and 2 | | | | | | | | | | | | | | | | | |
| 4 Short-term gain from Forms 2119 and 6252, and short-term gain or loss from Forms 4684, 6781, and 8824 | | | | | | | | | | | | | | | | | |
| 5 Net short-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | | | | | | | | | | | | | | |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 1995 Capital Loss Carryover Worksheet | | | | | | | | | | | | | | | | | |
| 7 Add lines 1 through 6 in columns (f) and (g) | | | | | | | | | | | | | | | | | |
| 8 Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7 | | | | | | | | | | | | | | | | | |
| Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year | | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | |
| 10 Enter your long-term totals, if any, from line 23 | | | | | | | | | | | | | | | | | |
| 11 Total long-term sales price amounts. Add column (d) of lines 9 and 10 | | | | | | | | | | | | | | | | | |
| 12 Gain from Form 4797 long-term gain from Forms 2119, 2439, and 6252, and long-term gain or loss from Forms 4684, 6781, and 8824 | | | | | | | | | | | | | | | | | |
| 13 Net long-term gain or loss from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 | | | | | | | | | | | | | | | | | |
| 14 Capital gain distributions | | | | | | | | | | | | | | | | | |
| 15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of your 1995 Capital Loss Carryover Worksheet | | | | | | | | | | | | | | | | | |
| 16 Add lines 9 through 15 in columns (f) and (g) | | | | | | | | | | | | | | | | | |
| 17 Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16 | | | | | | | | | | | | | | | | | |
| Part III Summary of Parts I and II | | | | | | | | | | | | | | | | | |
| 18 Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13 | | | | | | | | | | | | | | | | | |
| 19 Note: If both lines 17 and 18 are gains, see the Capital Gain Tax Worksheet on page 23. If line 18 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses | | | | | | | | | | | | | | | | | |
| a The loss on line 18, or | | | | | | | | | | | | | | | | | |
| b (\$3,000) or, if married filing separately, (\$1,500) | | | | | | | | | | | | | | | | | |
| Note: See the Capital Loss Carryover Worksheet on page D-3 if the loss on line 18 exceeds the loss on line 19 or if Form 1040, line 35, is a loss | | | | | | | | | | | | | | | | | |
| For Paperwork Reduction Act Notice, see Form 1040 instructions. | | | | | | | | | | | | | | | | | |

SCHEDULE EIC (Form 1040A or 1040)

Earned Income Credit (Qualifying Child Information)

► Attach to Form 1040A or 1040
► See instructions on back.

OMB No. 1545-0047

96

2001-2002
Schedule EIC No. 43

Your social security number

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

Before You Begin

- See the instructions for Form 1040A, line 29c, or Form 1040, line 54, to find out if you can take this credit
- If you can take the credit, fill in the Earned Income Credit Worksheet in the Form 1040A or Form 1040 instructions to figure your credit. But if you want the IRS to figure it for you, see instructions on back. Then, you must complete and attach Schedule EIC only if you have a qualifying child (see boxes on back)

Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit

Caution: If you do not attach Schedule EIC and fill in all the lines that apply, it will take us longer to process your return and issue your refund

| | (a) Child 1 | (b) Child 2 |
|--|--|--|
| | First name Last name | First name Last name |
| 1 Child's name | | |
| 2 Child's year of birth | 19 <input type="text"/> | 19 <input type="text"/> |
| 3 If the child was born before 1978 AND— a was under age 24 at the end of 1996 and a student, check the "Yes" box. OR b was permanently and totally disabled (see back), check the "Yes" box | Yes <input type="checkbox"/> Yes <input type="checkbox"/> | Yes <input type="checkbox"/> Yes <input type="checkbox"/> |
| 4 Enter the child's social security number if born in December 1996. See instructions on back | <input type="text"/> | <input type="text"/> |
| 5 Child's relationship to you (for example, son, grandchild, etc.) | <input type="text"/> | <input type="text"/> |
| 6 Number of months child lived with you in the United States in 1996 | <input type="text"/> months | <input type="text"/> months |

TIP Do you want the earned income credit added to your take-home pay in 1997? To see if you qualify get Form W-8 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676)

For Paperwork Reduction Act Notice, see Form 1040A or 1040 1996 or 1040 instructions.

Cat No 13139M

Schedule EIC (Form 1040A or 1040) 1996

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service 991
Name of proprietor

Profit or Loss From Farming

- Attach to Form 1040, Form 1041, or Form 1065
- See instructions for Schedule F (Form 1040)

OMB No. 1545-0074

96

2001-2002
Schedule F No. 14

Social security number (SSN)

A Principal product. Describe in one or two words your principal crop or activity for the current tax year

B Enter principal agricultural activity code from page 2

C Accounting method

(1) Cash (2) Accrual

E Did you materially participate in the operation of this business during 1996? If "No," see page F 2 for limit on passive losses

Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II and III and line 11 of Part I). Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4787.

| | | |
|---|----|----|
| 1 Sales of livestock and other items you bought for resale | 1 | 2 |
| 2 Cost or other basis of livestock and other items reported on line 1 | 3 | 4 |
| 3 Subtract line 2 from line 1 | 5a | 5b |
| 4 Sales of livestock, produce, grains, and other products you raised | 5a | 5b |
| 5a Total cooperative distributions (Form 1099-PATR) | 5a | 5b |
| 6a Agricultural program payments (see page F 2) | 6a | 6b |
| 7 Commodity Credit Corporation (CCC) loans (see page F 2) | 7a | 7b |
| a CCC loans reported under election | 7a | 7b |
| b CCC loans forfeited | 7b | 7c |
| c Crop insurance proceeds and certain disaster payments (see page F 2) | 7c | 7d |
| d Amount received in 1996 | 7d | 7e |
| e If election to defer to 1997 is attached, check here <input type="checkbox"/> | 7e | 7f |
| f Amount delivered from 1995 | 7f | 7g |
| g Custom hire (machine work) income | 7g | 7h |
| h Other income, including Federal and state gasoline or fuel tax credit or refund (see page F 2) | 7h | 7i |
| 9 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 | 9 | 10 |
| 10 | 10 | 11 |

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home

| | | | |
|---|-----|---------------------------------------|-----|
| 12 Car and truck expenses (see page F 3—also attach Form 4542) | 12 | 25 Pension and profit sharing plans | 25 |
| 13 Chemicals | 13 | 26 Rent or lease (see page F 4) | 26 |
| 14 Conservation expenses (see page F 3) | 14 | a Vehicles, machinery, and equipment | 26a |
| 15 Custom hire (machine work) | 15 | b Other (land, animals, etc.) | 26b |
| 16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F 4) | 16 | 27 Repairs and maintenance | 27 |
| 17 Employee benefit programs other than on line 25 | 17 | 28 Seeds and plants purchased | 28 |
| 18 Feed purchased | 18 | 29 Storage and warehousing | 29 |
| 19 Fertilizers and lime | 19 | 30 Supplies purchased | 30 |
| 20 Freight and trucking | 20 | 31 Taxes | 31 |
| 21 Gasoline, fuel, and oil | 21 | 32 Utilities | 32 |
| 22 Insurance (other than health) | 22 | 33 Veterinary, breeding, and medicine | 33 |
| 23 Interest | 23 | 34 Other expenses (specify) | 34a |
| a Mortgage (paid to banks, etc.) | 23a | b | 34b |
| b Other | 23b | c | 34c |
| 24 Labor hired (less employment credits) | 24 | d | 34d |
| | | e | 34e |
| | | f | 34f |
| 35 Total expenses. Add lines 12 through 34f | 35 | | |
| 36 Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (estates, trusts, and partnerships, see page F 9). | 36 | | |
| 37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F 5). If you checked 37a, enter the loss on Form 1040, line 18, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 6198. | 37a | 37b | |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 11146H

Schedule F (Form 1040) 1996

Page 2

Schedule F (Form 1040) 1996

Part III Farm Income—Accrual Method (see page F-5)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4787 and do not include this livestock on line 48 below.

| | | |
|-----|--|-----|
| 30 | Sales of livestock, produce, grains, and other products during the year. | 30 |
| 31a | Total cooperative distributions (Form 1099-PATR) | 31a |
| 31b | Taxable amount | 31b |
| 40a | Agricultural program payments | 40a |
| 40b | Taxable amount | 40b |
| 41 | Commodity Credit Corporation (CCC) loans | 41 |
| 41a | CCC loans reported under election | 41a |
| 41b | CCC loans forfeited | 41b |
| 41c | Taxable amount | 41c |
| 42 | Crop insurance proceeds | 42 |
| 43 | Custom hire (machine work) income | 43 |
| 44 | Other income, including Federal and state gasoline or fuel tax credit or refund | 44 |
| 45 | Add amounts in the right column for lines 38 through 44 | 45 |
| 46 | Inventory of livestock, produce, grains, and other products at beginning of the year | 46 |
| 47 | Cost of livestock, produce, grains, and other products purchased during the year | 47 |
| 48 | Add lines 46 and 47 | 48 |
| 49 | Inventory of livestock, produce, grains, and other products at end of year | 49 |
| 50 | Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48 | 50 |
| 51 | Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11 | 51 |

If you use the unit livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution: File Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

- 120 Field crop, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 160 Vegetables and melons, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 170 Fruit and tree nuts, including grapes, berries, olives, etc.
- 180 Ornamental floriculture and nursery products

- 185 Food crops grown under cover, including hydroponic crops
- 211 Beef/cattle feedlots
- 212 Beef/cattle, except feedlots
- 215 Hogs, sheep, and goats
- 240 Dairy
- 250 Poultry and eggs, including chickens, ducks, pigeons, quail, etc.
- 260 General livestock, not specializing in any one livestock category
- 270 Animal specialty, including bees, fur-bearing animals, horses, snakes, etc.
- 280 Animal aquaculture, including fish, shellfish, mollusks, frogs, etc., produced within confined space
- 290 Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
- 300 Agricultural production, not specified

SCHEDULE H Household Employment Taxes

File Social Security, Medicare, Medicaid, and Federal Unemployment (FUTA) Taxes

▶ Attach to Form 1040, 1040A, 1040E, 1040R-EZ, 1040-SS, or 1041

(9)

Department of the Treasury

Internal Revenue Service

Name of employer

OMB No. 1545-0047

96

Attachment

Schedule No.

44

Social security number

Employer identification number

A Did you pay any one household employee cash wages of \$1,000 or more in 1996? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- ☐ Yes. Skip questions B and C and go to Part I.
☐ No. Go to question B.

B Did you withhold Federal income tax during 1996 for any household employee?

- ☐ Yes. Skip question C and go to Part I.
☐ No. Go to question C.

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1995 or 1996 to household employees? (Do not count cash wages paid in 1995 or 1996 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Do not file this schedule.
☐ Yes. Skip Part I and go to Part II on the back.

Part I Social Security, Medicare, and Income Taxes

| | | |
|---|--|---|
| 1 | Total cash wages subject to social security taxes (see page 3) | 1 |
| 2 | Social security taxes. Multiply line 1 by 12.4% (124) | 2 |
| 3 | Total cash wages subject to Medicare taxes (see page 3) | 3 |
| 4 | Medicare taxes. Multiply line 3 by 2.9% (29) | 4 |
| 5 | Federal income tax withheld, if any | 5 |
| 6 | Add lines 2, 4, and 5 | 6 |
| 7 | Advance earned income credit (EIC) payments, if any | 7 |
| 8 | Total social security, Medicare, and income taxes. Subtract line 7 from line 6 | 8 |

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1995 or 1996 to household employees? (Do not count cash wages paid in 1995 or 1996 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Enter the amount from line 8 above on Form 1040, line 50, or Form 1040A, line 27. If you are not required to file Form 1040 or 1040A, see the line 9 instructions on page 4.
- ☐ Yes. Go to Part II on the back.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 12181K

Schedule H (Form 1040) 1996

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047
96
with 1996
instructions

Name of person with self-employment income (as shown on Form 1040)
Self-employment income tax shown on Form 1040
Self-employment income tax
Self-employment income tax

Self-Employment Tax
▶ See instructions for Schedule SE (Form 1040)
▶ Attach to Form 1040

Who Must File Schedule SE
You must file Schedule SE if:
• You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4L of Long Schedule SE) of \$400 or more. OR
• You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE 1.
Note: Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either optional method in Part II of Long Schedule SE. See page SE 3.
Exception: If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead write "Exempt-Form 4361" on Form 1040, line 45.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?

DID YOU RECEIVE WAGES OR TIPS IN 1996?

Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources but you owe self-employment tax on other earnings?
Yes ☐ No ☐
With the total of your wages and tips subject to Social Security or Medicare taxes, did you have net earnings from self-employment more than \$82,000?
Yes ☐ No ☐

Are you using one of the optional methods to figure your net earnings (see page SE 3)?
Yes ☐ No ☐
Did you receive church employee income reported on Form W-2 or 1099-NEC?
Yes ☐ No ☐
Did you receive tips subject to Social Security or Medicare taxes that you did not report to your employer?
Yes ☐ No ☐

YOU MAY USE SHORT SCHEDULE SE BELOW
YOU MUST USE LONG SCHEDULE SE ON THE BACK

Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships Schedule K 1 (Form 1065), line 15a 1
2 Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K 1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE 1 for amounts to report on this line. See page SE 2 for other income to report. 2
3 Combine lines 1 and 2 3
4 Net earnings from self-employment. Multiply line 3 by 92.35% (92.35). If less than \$400, do not file this schedule, you do not owe self-employment tax. 4
5 Self-employment tax. If the amount on line 4 is:
• \$62,700 or less, multiply line 4 by 15.3% (15.3). Enter the result here and on Form 1040, line 45.
• More than \$62,700, multiply line 4 by 2.9% (2.9). Then, add \$7,774.60 to the result. Enter the total here and on Form 1040, line 45.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (50%). Enter the result here and on Form 1040, line 25. 5

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat No 11158Z Schedule SE (Form 1040) 1996

Schedule R (Form 1040) 1996

Part III Figure Your Credit

10 If you checked (in Part II):
Box 1, 2, 4, or 7, enter \$5,000
Box 3, 5, or 6, enter \$7,500
Box 8 or 9, enter \$3,750
Did you check (in Part II):
Box 2, 4, 5, or 7, enter the amount from line 10 on line 12 and go to line 13
Box 3, 5, or 6, enter the amount from line 10 on line 12 and go to line 13
Box 8 or 9, enter the amount from line 10 on line 12 and go to line 13

11 If you checked:
Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total
Box 2, 4, or 9 in Part I, enter your taxable disability income
Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total
TIP: For more details on what to include on line 11, see the instructions.

12 If you completed line 11, enter the smaller of line 10 or line 11. If all others, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1996:
a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.
b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.

14 Enter the amount from Form 1040, line 32 14
15 If you checked (in Part II):
Box 1 or 2, enter \$7,500
Box 3, 4, 5, or 7, enter \$10,000
Box 8 or 9, enter \$5,000
Subtract line 15 from line 14. If zero or less, enter -0-.

16 Enter one-half of line 16 16
17 Add lines 13c and 17 17
18 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20 18
19 Multiply line 19 by 15% (15). Enter the result here and on Form 1040, line 40. **Caution:** If you file Schedule C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim. 19
20 Enter the amount of credit you can claim 20

Instructions for Physician's Statement

Physician
A physician determines that the taxpayer is permanently and totally disabled if both of the following apply:
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Taxpayer
If you retired after 1976, enter the date you retired in the space provided in Part II.

Schedule SE Form 1040, 1996
 Name of person with self-employment income (as shown on Form 1040) Attachment Sequence No. 17
 Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter 0 on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A Are you a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

| | | |
|----|---|----|
| 1 | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3. | 1 |
| 2 | Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3. | 2 |
| 3 | Combine lines 1 and 2. | 3 |
| 4a | If line 3 is more than zero, multiply line 3 by 92.35% (9235). Otherwise, enter amount from line 3. | 4a |
| 4b | If you elected one or both of the optional methods, enter the total of lines 15 and 17 here. | 4b |
| 4c | Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue. | 4c |
| 5a | Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income. | 5a |
| 5b | Multiply line 5a by 92.35% (9235). If less than \$100, enter -0-. | 5b |
| 6 | Net earnings from self-employment. Add lines 4c and 5b. | 6 |
| 7 | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1996. | 7 |
| 8a | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. | 8a |
| 8b | Unreported tips subject to social security tax (from Form 4137, line 9). | 8b |
| 9 | Add lines 8a and 8b. | 9 |
| 10 | Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. | 10 |
| 11 | Multiply the smaller of line 6 or line 9 by 12.4% (124). | 11 |
| 12 | Multiply line 6 by 2.9% (029). | 12 |
| 13 | Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 45. | 13 |
| 14 | Deduction for one-half of self-employment tax. Multiply line 12 by 50% (5). Enter the result here and on Form 1040, line 28. | 14 |

Part II Optional Methods To Figure Net Earnings (See page SE-3)

Farm Optional Method. You may use this method only if:

- Your gross farm income was not more than \$2,400, or
- Your gross farm income was more than \$2,400 and your net farm profits were less than \$1,733.

Maximum income for optional methods. Enter the smaller of two-thirds (2/3) of gross farm income (not less than zero) or the amount on line 16. Also, include this amount on line 4b above.

Nonfarm Optional Method. You may use this method only if:

- Your net nonfarm profits were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and
- You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.

Caution: You may use this method no more than five times.

Subtract line 15 from line 14.

Enter the smaller of two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also, include this amount on line 4b above.

From Schedule F, line 11, and Schedule K-1 (Form 1065), line 15b. From Schedule C, line 31, Schedule C-EZ, line 1, and Schedule K-1 (Form 1065), line 15c. From Schedule F, line 36, and Schedule K-1 (Form 1065), line 15a.

Form 2106

Employee Business Expenses

▶ See separate instructions.

▶ Attach to Form 1040.

Department of the Treasury Internal Revenue Service 99

Your name

Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

- Vehicle expense from line 22 or line 29.
- Parking fees, tolls, and transportation, including train, bus, etc. that did not involve overnight travel or commuting to and from work.
- Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.
- Business expenses not included on lines 1 through 3. Do not include meals and entertainment.
- Meals and entertainment expenses (see instructions).
- Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5.

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in STEP 1

- Enter amounts your employer gave you that were not reported to you in box 1 of Form W-2. Include any amount reported under code "L" in box 13 of your Form W-2 (see instructions).

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

- Subtract line 7 from line 6.

Note: If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income on Form 1040, line 7.

- In Column A, enter the amount from line 8. In Column B, multiply the amount on line 8 by 50% (.50). If either column is zero or less, enter 0 in that column.

- Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040). (Qualified performing artists and individuals with disabilities, see the instructions for special rules on where to enter the total.)

For Paperwork Reduction Act Notice, see Instructions.

Cat. No. 11700N

Form 2106 (1996)

Form 2441

Child and Dependent Care Expenses

OMB No. 1545-0048

96

 Attach to Form 1040
 See separate instructions
 Your social security number

 Department of the Treasury
 Internal Revenue Service (96)
 Name(s) shown on Form 1040

You need to understand the following terms to complete this form: **Qualifying Person(s), Dependent Care Benefits, Qualified Expenses, and Earned Income.** See **Important Terms** on page 1 of the Form 2441 instructions.

Part I Persons or Organizations Who Provided the Care—You must complete this part (if you need more space, use the bottom of page 2)

1 (a) Care provider's name (b) Address (number, street, apt. no., city, state, and ZIP code) (c) Identifying number (SSN or EIN) (d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1.

3 Enter the number of qualifying persons cared for in 1996.

 Did you receive
 dependent care benefits?

NO

YES

 Complete only Part II below
 Complete Part III on the back now

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 50.

Part II Credit for Child and Dependent Care Expenses

4 Enter the amount of qualified expenses you incurred and paid in 1996. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25.

5 Enter YOUR earned income.

 6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions). **all others,** enter the amount from line 5.

7 Enter the smallest of line 4, 5, or 6.

8 Enter the amount from Form 1040, line 32.

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8.

| If line 8 is— | | If line 8 is— | |
|---------------|--------------|-----------------|--------------|
| Over | But not over | Over | But not over |
| \$0—10,000 | 30 | \$20,000—22,000 | 24 |
| 10,000—12,000 | 29 | 22,000—24,000 | 23 |
| 12,000—14,000 | 28 | 24,000—26,000 | 22 |
| 14,000—16,000 | 27 | 26,000—28,000 | 21 |
| 16,000—18,000 | 26 | 28,000—No limit | 20 |
| 18,000—20,000 | 25 | | |

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 39.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11462M

Form 2441 (1996)

Page 2

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Part III Dependent Care Benefits—Complete this part only if you received these benefits

11 Enter the total amount of **dependent care benefits** you received for 1996. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.

12 Enter the amount forfeited, if any. See the instructions.

13 Subtract line 12 from line 11.

14 Enter the total amount of **qualified expenses** incurred in 1996 for the care of the qualifying person(s).

15 Enter the **smaller** of line 13 or 14.

16 Enter **YOUR earned income**.

17 If married filing a joint return, enter **YOUR SPOUSE'S** earned income (if student or disabled, see the line 6 instructions), if married filing a separate return, see the instructions for the amount to enter. **all others**, enter the amount from line 16.

18 Enter the **smallest** of line 15, 16, or 17.

19 **Excluded benefits.** Enter here the **smaller** of the following:

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17).

20 **Taxable benefits.** Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB".

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form.

21 Enter the amount of qualified expenses you incurred and paid in 1996. DO NOT include on this line any excluded benefits shown on line 19.

22 Enter \$2,400 (\$4,800 if two or more qualifying persons).

23 Enter the amount from line 19.

24 Subtract line 23 from line 22. If zero or less, **STOP**. You cannot take the credit. **Exception.** If you paid 1995 expenses in 1996, see the line 10 instructions.

25 Enter the **smaller** of line 21 or 24 here and on line 4 on the front of this form.

3800

Get instructions at www.irs.gov
 General Business Credit

General Business Credit

▶ Attach to your tax return.

▶ See separate instructions.

OMB No. 1545-0045

96

OMB No. 1545-0045

OMB No. 1545-0045

Part I Tentative Credit

- 1a Current year investment credit (Form 3468, Part I) 1a
- b Current year work opportunity credit (Form 5884, Part I) 1b
- c Current year credit for alcohol used as fuel (Form 6478) 1c
- d Current year credit for increasing research activities (Form 6765, Part I) 1d
- e Current year low income housing credit (Form 8586, Part I) 1e
- f Current year enhanced oil recovery credit (Form 8830, Part I) 1f
- g Current year disabled access credit (Form 8826, Part I) 1g
- h Current year renewable electricity production credit (Form 8835, Part I) 1h
- i Current year Indian employment credit (Form 8845, Part I) 1i
- j Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I) 1j
- k Current year orphan drug credit (Form 8820, Part I) 1k
- l Current year credit for contributions to selected community development corporations (Form 8847, Part I) 1l
- m Current year trans-Alaska pipeline liability fund credit (see instructions) 1m
- n **Current year general business credit.** Add lines 1a through 1m 1n
- 2 Passive activity credits included on line 1n (see instructions) 2
- 3 Subtract line 2 from line 1n 3
- 4 Passive activity credits allowed for 1996 (see instructions) 4
- 5 Carryforward of general business WOT or ESOP credit to 1996 (see instructions for the schedule to attach) 5
- 6 Carryback of general business credit to 1996 (see instructions) 6
- 7 **Tentative general business credit.** Add lines 3 through 6 7

Part II General Business Credit Limitation Based on Amount of Tax

- 8 Regular tax before credits
- 9 Individuals. Enter amount from Form 1040, line 38 9a
- Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) 9b
- Other filers. Enter regular tax before credits from your return 9c
- 9a Credit for child and dependent care expenses (Form 2441), line 10 9a
- 9b Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) 9b
- 9c Mortgage interest credit (Form 8396, line 11) 9c
- 9d Foreign tax credit (Form 1116, line 32, or Form 1118, Sch. B, line 12) 9d
- 9e Possessions tax credit (Form 5735) 9e
- 9f Credit for fuel from a nonconventional source 9f
- 9g Qualified electric vehicle credit (Form 8834, line 19) 9g
- 9h Add lines 9a through 9g 9h
- 10 Net regular tax. Subtract line 9h from line 8 10
- 11 Alternative minimum tax 11
- 12 Individuals. Enter amount from Form 6251, line 28 12
- Corporations. Enter amount from Form 4628, line 15 13
- Estates and trusts. Enter amount from Form 1041, Schedule I, line 41 14
- 12 Net income tax. Add lines 10 and 11 12
- 13 Tentative minimum tax (see instructions) 13
- Individuals. Enter amount from Form 6251, line 26 13
- Corporations. Enter amount from Form 4626, line 13 14
- Estates and trusts. Enter amount from Form 1041, Schedule I, line 37 15
- 14 If line 10 is more than \$25,000, enter 25% (.25) of the excess (see instructions) 14
- 15 Enter the greater of line 13 or line 14 15
- 16 Subtract line 15 from line 12. If zero or less, enter 0 16
- 17 **General business credit allowed for current year.** Enter the **smaller** of line 7 or line 16 here and on Form 1040, line 42; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. **Individuals, estates, and trusts:** See instructions for the credit for increasing research activities is claimed. **C corporations:** See instructions for Schedule A if any regular investment credit carryforward is claimed. See the instructions if the corporation has had a post-1986 ownership change.

19-2

Schedule A—Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations

18 Enter the portion of the credit shown on line 5 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) **18**

19 Tentative minimum tax (from line 13) **19**

20 Multiply line 19 by 25% (.25) **20**

21 Enter the amount from line 16 **21**

22 Enter the portion of the credit shown on line 7 that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) **22**

23 Subtract line 22 from line 21 (if zero or less, enter 0) **23**

24 Subtract line 23 from line 18 (if zero or less, enter 0) **24**

25 For purposes of this line only, refigure the amount on line 11 Form 4626 by using zero on line 6 Form 4626, and enter the result here. **25**

26 Multiply line 25 by 10% (.10) **26**

27 Net income tax (from line 12) **27**

28 General business credit (from line 17) **28**

29 Subtract line 28 from line 27 **29**

30 Subtract line 26 from line 29 **30**

31 Enter the smallest of line 20, line 24, or line 30 **31**

32 Subtract line 31 from line 19 **32**

33 Enter the greater of line 14 or line 32 **33**

34 Subtract line 33 from line 27 **34**

35 Enter the smaller of line 10 or line 34. Enter this amount also on line 17 instead of the amount previously figured on that line. Write Sec. 38(c)(2) in the margin next to your entry on line 17. **35**

36 If line 34 is greater than line 35, enter the excess here and see the instructions on how to claim the additional credit **36**

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential as required by Code Section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . 12 hr. 12 min.
Learning about the law or the form . . . 1 hr.
Preparing and sending the form to the IRS . . . 1 hr. 14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions for the tax return with which this form is filed.

Form 6251

Department of the Treasury
Internal Revenue Service
Married: Single on Form 1040

Alternative Minimum Tax—Individuals

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0047
Use only with Form 1040 or Form 1040NR
Your total security number

Part I Adjustments and Preferences

- 1 If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 34, here and go to line 6 **1**
- 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 2½% of Form 1040, line 32 **2**
- 3 Taxes. Enter the amount from Schedule A (Form 1040), line 9 **3**
- 4 Certain interest on a home mortgage not used to buy, build, or improve your home **4**
- 5 Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26 **5**
- 6 Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21 **6**
- 7 Investment interest. Enter difference between regular tax and AMT deduction **7**
- 8 Post-1986 depreciation. Enter difference between regular tax and AMT depreciation **8**
- 9 Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss **9**
- 10 Incentive stock options. Enter excess of AMT income over regular tax income **10**
- 11 Passive activities. Enter difference between AMT and regular tax income or loss **11**
- 12 Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8 **12**
- 13 Tax exempt interest from private activity bonds issued after 8/7/86 **13**
- 14 Other. Enter the amount, if any, for each item below and enter the total on line 14 **14**
 - a Charitable contributions i Loss limitations
 - b Circulation expenditures j Mining costs
 - c Depletion k Patron's adjustment
 - d Depreciation (pre 1987) l Pollution control facilities
 - e Installation sales m Research and experimental
 - f Intangible drilling costs n Tax shelter farm activities
 - g Long-term contracts o Related adjustments
- 15 Total Adjustments and Preferences. Combine lines 1 through 14 **15**

Part II Alternative Minimum Taxable Income

- 16 Enter the amount from Form 1040, line 35. If less than zero, enter as a loss **16**
- 17 Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount **17**
- 18 If Form 1040, line 32, is over \$117,950 (over \$58,975 if married filing separately), and you itemized deductions enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28 **18**
- 19 Combine lines 15 through 18 **19**
- 20 Alternative tax net operating loss deduction. See page 5 of the instructions **20**
- 21 Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married filing separately and line 21 is more than \$185,000, see page 5 of the instructions) **21**

Part III Exemption Amount and Alternative Minimum Tax

- 22 Exemption Amount. (If this form is for a child under age 14, see page 6 of the instructions.)
If your filing status is: Enter on line 22:
Single or head of household \$112,500
Married filing jointly or qualifying widow(er) 150,000
Married filing separately 75,000
If line 21 is over the amount shown above for your filing status, see page 6 of the instructions **22**
- 23 Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 **23**
- 24 If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result **24**
- 25 Alternative minimum tax foreign tax credit. See page 6 of the instructions **25**
- 26 Tentative minimum tax. Subtract line 25 from line 24 **26**
- 27 Enter your tax from Form 1040, line 38 (excluding any amount from Form 4972), minus any foreign tax credit from Form 1040, line 41 **27**
- 28 Alternative Minimum Tax. (If this form is for a child under age 14, see page 7 of the instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 46 **28**

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13600G

Form 6251 (1996)

8582

Passive Activity Loss Limitations

OMB No 1545-1008

96

Attachment
Sequence No. 88
Identifying number

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

Part I 1996 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 4 of the instructions.)

| | 1a | 1b | 1c | 1d |
|--|----|----|----|----|
| 1a Activities with net income (from Worksheet 1, column (a)) | | | | |
| b Activities with net loss (from Worksheet 1, column (b)) | | | | |
| c Prior year unallowed losses (from Worksheet 1, column (c)) | | | | |
| d Combine lines 1a, 1b, and 1c | | | | |

All Other Passive Activities

| | 2a | 2b | 2c | 2d |
|--|----|----|----|----|
| 2a Activities with net income (from Worksheet 2, column (a)) | | | | |
| b Activities with net loss (from Worksheet 2, column (b)) | | | | |
| c Prior year unallowed losses (from Worksheet 2, column (c)) | | | | |
| d Combine lines 2a, 2b, and 2c | | | | |

3 Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3 on page 9. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See page 9 of the instructions for examples.

| | |
|--|--|
| 4 Enter the smaller of the loss on line 1d or the loss on line 3 | |
| 5 Enter \$150,000. If married filing separately, see page 9 of the instructions | |
| 6 Enter modified adjusted gross income, but not less than zero (see page 9 of the instructions) | |
| Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 | |
| 7 Subtract line 6 from line 5 | |
| 8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 9 of the instructions | |
| 9 Enter the smaller of line 4 or line 8 | |

Part III Total Losses Allowed

| | |
|---|--|
| 10 Add the income, if any, on lines 1a and 2a and enter the total | |
| 11 Total losses allowed from all passive activities for 1996. Add lines 9 and 10. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return | |

For Paperwork Reduction Act Notice, see separate instructions.

Cat No 63704F

Form 8582 (1996)

OMB No 1545-1008

Caution: This worksheet is not required to be filed with your tax return and may be deleted if you are not required to file it. Keep a copy of this worksheet for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 8 of the instructions.)

| Name of activity | Current year | | Prior year | | Overall gain or loss |
|--|-----------------------------|---------------------------|---------------------------------|----------|----------------------|
| | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain | |
| (e) Loss | | | | | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c. | | | | | |

Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See page 8 of the instructions.)

| Name of activity | Current year | | Prior year | | Overall gain or loss | |
|--|-----------------------------|---------------------------|---------------------------------|----------|----------------------|--|
| | (a) Net income (line 2a) | (b) Net loss (line 2b) | (c) Unallowed loss (line 2c) | (d) Gain | (e) Loss | |
| Total. Enter on Form 8582, lines 2a, 2b, and 2c. | | | | | | |

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See page 9 of the instructions.)

| Name of activity | Form or schedule to be reported on | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a) |
|------------------|------------------------------------|----------|-----------|-----------------------|---|
|------------------|------------------------------------|----------|-----------|-----------------------|---|

Total 1.00

Worksheet 4—Allocation of Unallowed Losses (See page 10 of the instructions.)

| Name of activity | Form or schedule to be reported on | (a) Loss | (b) Ratio | (c) Unallowed loss |
|------------------|------------------------------------|----------|-----------|--------------------|
| Total | | | | 1.00 |

Worksheet 5—Allowed Losses (See page 10 of the instructions.)

| Name of activity | Form or schedule to be reported on | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|------------------|------------------------------------|----------|--------------------|------------------|
| Total | | | | |

8615

Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,300

Department of the Treasury
Internal Revenue Service

Child's name shown on return

A Parent's name, first, initial, and last. **Caution:** See instructions on back before completing.

C Parent's filing status (check one)

Single ☐ Married filing jointly ☐ Head of household ☐ Qualifying widow(er) ☐

Step 1 Figure child's net investment income

- 1 Enter child's investment income, such as taxable interest and dividend income. See instructions. If this amount is \$1,300 or less, **stop**; do not file this form. **1**
- 2 If the child DID NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,300. If the child ITEMIZED deductions, see instructions. **2**
- 3 Subtract line 2 from line 1. If the result is zero or less, **stop**; do not complete the rest of this form but ATTACH it to the child's return. **3**
- 4 Enter child's taxable income from Form 1040, line 37; Form 1040A, line 22; or Form 1040NR, line 36. **4**
- 5 Enter the smaller of line 3 or line 4. **5**

Step 2 Figure tentative tax based on the tax rate of the parent listed on line A

- 6 Enter parent's taxable income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 6; TeleFile Tax Record, line J; Form 1040NR, line 36; or Form 1040NR-EZ, line 13. If the parent transferred property to a trust, see instructions. **6**
- 7 Enter the total net investment income, if any, from Forms 8615, line 5, of ALL OTHER children of the parent identified above. Do not include the amount from line 5 above. **7**
- 8 Add lines 6, 7, and 8. **8**
- 9 Tax on line 8 based on the parent's filing status. See instructions. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here. **9**
- 10 Enter parent's tax from Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 10; TeleFile Tax Record, line J; Form 1040NR, line 37; or Form 1040NR-EZ, line 14. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here. **10**
- 11 Subtract line 9 from line 10. If line 9 is blank, enter on line 11 the amount from line 10. **11**
- 12a Add lines 5 and 7. **12a**
- 12b Divide line 5 by line 12a. Enter the result as a decimal (rounded to two places). **12b**
- 13 Multiply line 11 by line 12b. **13**

Step 3 Figure child's tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16

- 14 Subtract line 5 from line 4. **14**
- 15 Tax on line 14 based on the child's filing status. See instructions. If from Capital Gain Tax Worksheet, enter amount from line 4 of that worksheet here. **15**
- 16 Add lines 13 and 15. **16**
- 17 Tax on line 4 based on the child's filing status. See instructions. If from Capital Gain Tax Worksheet, check here. **17**
- 18 Enter the larger of line 16 or line 17 here and on Form 1040, line 38; Form 1040A, line 23; or Form 1040NR, line 37. **18**

General Instructions

Purpose of Form.—For children under age 14, investment income over \$1,300 is taxed at the parent's rate. If the parent's rate is higher than the child's rate, if the child's investment income is more than \$1,300, use this form to figure the child's tax.

Investment Income.—As used on this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes taxable interest, dividends, capital gains, rents,

royalties, etc. It also includes pension and annuity income and income (other than earned income) received as the beneficiary of a trust.

Who Must File.—Generally, Form 8615 must be filed for any child who was under age 14 on January 1, 1997, had more than \$1,300 of investment income, and is required to file a tax return. If neither parent was alive on December 31, 1996, do not use Form 8615. Instead, figure the child's tax in the normal manner.

Note: The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have to file a return on Form 8615 for more details, get Form 8614, Parents' Election To Report Child's Interest and Dividends. **Additional Information.**—For more details get Pub. 829, Tax Rules for Children and Dependents. **Incomplete Information for Parent.**—If the parent's taxable income or filing status or the net investment income of the parent's other children is not known by the

For Paperwork Reduction Act Notice, see back of form.

Cat No 84113U

Form 8615 (1996)

Page 3

Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules See page 70 of the instructions.

Name of Activity:

(a) (b) (c) Ratio (d) Unallowed loss (e) Allowed loss

Form or Schedule To Be Reported on:

- 1a Net loss plus prior year unallowed loss from form or schedule
- b Net income from form or schedule

c Subtract line 1b from line 1a. If zero or less, enter 0.

Form or Schedule To Be Reported on:

- 1a Net loss plus prior year unallowed loss from form or schedule
- b Net income from form or schedule

c Subtract line 1b from line 1a. If zero or less, enter 0.

Form or Schedule To Be Reported on:

- 1a Net loss plus prior year unallowed loss from form or schedule
- b Net income from form or schedule

c Subtract line 1b from line 1a. If zero or less, enter 0.

Total 1.00

8801

Credit For Prior Year Minimum Tax—
Individuals, Estates, and Trusts

OMB No. 1545-1022

96

Use this form to claim the credit for prior year minimum tax on your 1995 Form 1040NR.

Identifying number

▶ Attach to your tax return

Part I Net Minimum Tax on Exclusion Items

- 1 Combine lines 16 through 18 of your 1995 Form 6251. Estates and trusts: see instructions.
- 2 Enter adjustments and preferences treated as exclusion items. See instructions.
- 3 Minimum tax credit net operating loss deduction. See instructions.
- 4 Combine lines 1, 2, and 3 of zero or less. Enter -0- here and on line 15 and go to Part II. If more than \$165,000 and you were married filing separately for 1995, see instructions.
- 5 Enter \$45,000 (\$33,750 if single or head of household for 1995, \$22,500 if married filing separately for 1995). Estates and trusts: enter \$22,500.
- 6 Enter \$150,000 (\$112,500 if single or head of household for 1995, \$75,000 if married filing separately for 1995). Estates and trusts: enter \$75,000.
- 7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.
- 8 Multiply line 7 by 25% (.25).
- 9 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions.

- 10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II. Form 1040NR filers: see instructions.

- 11 If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 1995), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28), and subtract \$3,500 (\$1,750 if married filing separately for 1995) from the result.

- 12 Minimum tax foreign tax credit on exclusion items. See instructions.

- 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11.

- 14 Enter the amount from your 1995 Form 6251, line 27, or Form 1041, Schedule I, line 40.

- 15 **Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-.

- 16 Enter the amount from your 1995 Form 6251, line 28, or Form 1041, Schedule I, line 41.

- 17 Enter the amount from line 15 above.

- 18 Subtract line 17 from line 16. If less than zero, enter as a negative amount.

- 19 **1995 minimum tax credit carryforward.** Enter the amount from your 1995 Form 8801, line 26.

- 20 Enter the total of your 1995 unallowed orphan drug credit, 1995 unallowed nonconventional source fuel credit, and 1995 unallowed qualified electric vehicle credit. See instructions.

- 21 Combine lines 18, 19, and 20. If zero or less, stop here and see instructions.

- 22 Enter your 1996 regular income tax liability minus allowable credits. See instructions.

- 23 Enter the amount from your 1996 Form 6251, line 26, or 1996 Form 1041, Schedule I, line 37.

- 24 Subtract line 23 from line 22. If zero or less, enter -0-.

- 25 **Minimum tax credit.** Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1996 tax return. See instructions.

- 26 **Minimum tax credit carryforward to 1997.** Subtract line 25 from line 21. See instructions.

General Instructions

Purpose of Form

Form 8801 is used by individuals, estates and trusts to figure the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward.

Who Should File

Form 8801 should be completed by individuals, estates, and trusts that had an AMT liability in 1995 and adjustments or preferences (other than exclusion items) in 1995.

See instructions for the tax return with which this form is filed.

Section references are to the Internal Revenue Code.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may

be needed for an audit. You must keep this form as long as it may be needed for an audit.

For Paperwork Reduction Act Notice, see back of form.

Form 8801 (1996)

Cat. No. 100025

8814

Parents' Election To Report
Child's Interest and Dividends

▶ See instructions below and on back
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-1022
96

Use this form to elect to report your child's interest and dividends on your 1995 Form 1040 or Form 1040NR.

Identifying number

A Child's name (first, initial and last)

B Child's social security number

C If more than one Form 8814 is attached, check here.

Step 1 Figure amount of child's interest and dividend income to report on your return

- 1a Enter your child's taxable interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions.

- b Enter your child's tax-exempt interest income. **DO NOT** include this amount on line 1a.

- 2a Enter your child's gross dividends, including any Alaska Permanent Fund dividends. If none, enter -0- on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions.

- b Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-DIV.

- c Subtract line 2b from line 2a.

- 3 Add lines 1a and 2c. If the total is \$1,300 or less, skip lines 4 and 5 and go to line 6. If the total is \$1,300 or more, **do not** file this form. Your child must file his or her own return to report the income.

- 4 Base amount.

- 5 Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 6 below.

- 6 **Step 2 Figure your tax on the first \$1,300 of child's interest and dividend income.**

- a Amount not taxed.

- 7 Subtract line 6 from line 3. If the result is zero or less, enter -0-.

- 8 **Tax.** Is the amount on line 7 less than \$650?
NO. Enter \$97.50 here and see the **Note** below.
YES. Multiply line 7 by 15% (.15). Enter the result here and see the **Note** below.

- 9 **Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 37. Be sure to check box a on Form 1040, line 38, or Form 1040NR, line 37.

- 10 **General Instructions**

- a Did not have any overpayment of tax shown on his or her 1995 return applied to the 1996 return.

- b Had no Federal income tax withheld from his or her income.

- c You must also qualify as explained on page 2 of these instructions.

- d Step 1 of the form is used to figure the amount of your child's income to report on dividends, including Alaska Permanent Fund dividends.

- e Had gross income for 1996 that was less than \$6,500.

- f Additional tax that must be added to your tax.

- g **How To Make the Election.** To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

- h **TIP:** The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return for the year.

- i **Do Not Attach Form 8814 to Your Return.** See instructions on page 2.

- j **Form 8814 (1996)**

- k **For Paperwork Reduction Act Notice, see back of form.**

- l **Cat. No. 10150**

Section 6

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(See also Basic and standard deductions)

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|-------------------------------------|-----|
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Time series, 1992-1996 A

Exemptions

Classified by:

- Marital status 2.4
- Size of adjusted gross income 1.4
- Type of exemption 2.3

Definition pg 93

Reported on:

- Returns with itemized deductions 2.1

Time series, 1992-1996 A

F**Farm net income or loss**

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4

Definition pg 94

Reported on:

- Returns with itemized deductions 2.1
- Classified by marital status 2.2

Time series, 1992-1995 A

Farm rental net income or loss

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4

Definition pg 94

Reported on:

- Returns with itemized deductions 2.1
- Classified by marital status 2.2

Filing requirements

For children and other dependents pg 9

For most people pg 8

Description pg 8

Filing status

(See Marital filing status)

Foreign-earned income exclusion

Classified by:

- Size of adjusted gross income 1.4

Definition pg 94

Reported on returns with itemized

- deductions 2.1

Time series, 1992-1996 A

Foreign housing adjustment

Classified by:

- Size of adjusted gross income 1.4

Definition pg 94

Time series, 1992-1996 A

Foreign tax credit

Classified by:

- Marital status 1.3
- Size of adjusted gross income 3.3

Definition pg 94

Reported on:

| | |
|--|--------|
| Returns with itemized deductions classified by marital status | 2.2 |
| Time series, 1992-1996 | A |
| Forfeited interest penalty | |
| Classified by: | |
| Size of adjusted gross income | 1.4 |
| Definition | pg 94 |
| Time series, 1992-1996 | A |
| Form 1040 returns | |
| Description | pg 94 |
| Time series, 1992-1996 | A |
| Form 1040A returns | |
| Description | pg 94 |
| Time series, 1992-1996 | A |
| Form 1040EZ returns | |
| Change in law | pg 10 |
| Description | pg 94 |
| Time series, 1992-1996 | A |
| Form 1040PC returns | |
| Description | pg 94 |
| Time series, 1992-1996 | A |
| Forms and instructions | |
| Form 1040 | pg 114 |
| Schedules A & B | pg 119 |
| Schedule C | pg 120 |
| Schedule C-EZ | pg 121 |
| Schedule D | pg 122 |
| Schedule E | pg 123 |
| Schedule EIC | pg 124 |
| Schedule F | pg 124 |
| Schedule H | pg 125 |
| Schedule R | pg 126 |
| Schedule SE | pg 127 |
| Form 1040A | pg 115 |
| Form 11040EZ | pg 118 |
| Form 2106 | pg 128 |
| Form 2441 | pg 129 |
| Form 3800 | pg 130 |
| Form 6251 | pg 131 |
| Form 8582 | pg 132 |
| Form 8615 | pg 133 |
| Form 8801 | pg 134 |
| Form 8814 | pg 134 |

G

Gambling earnings

Classified by:

| | |
|-------------------------------------|-------|
| Size of adjusted gross income | 1.4 |
| Definition | pg 95 |

Gambling loss deduction

| | |
|--|-------|
| Definition | pg 95 |
| Returns with itemized deductions | 2.1 |

General business credit

Classified by:

| | |
|--|-------|
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Definition | pg 95 |
| Reported on returns with itemized deductions classified by marital status ... | 2.2 |
| Time series, 1992-1996 | A |

H

Heads of household, returns of

(See also Marital filing status)

Classified by:

| | |
|--|-----|
| Each rate at which tax was computed | 3.6 |
| Marginal tax rate | 3.4 |
| Sources of income | 1.3 |
| Size of adjusted gross income | 1.2 |
| Type of exemption | 2.4 |
| Reported on returns with itemized deductions classified by marital status | 2.2 |
| Time series, 1992-1996 | A |

Home mortgage interest deduction

(See also Interest paid deduction)

| | |
|---|-----|
| Reported on returns with itemized deductions | 2.1 |
|---|-----|

Household employment tax

Classified by:

| | |
|-------------------------------------|-----|
| Size of adjusted gross income | 3.3 |
|-------------------------------------|-----|

I

Income subject to tax

(See Modified taxable income)

Income tax after credits

- As a percentage of adjusted gross income and modified taxable income 3.4
- Classified by:
 - Accumulated size of adjusted gross income 1.1
 - Marginal tax rate 3.4
 - Marital status 1.2, 1.3
 - Size of adjusted gross income 1.2, 3.3
- Definition pg 96
- Reported on:
 - Returns with modified taxable income ... 3.1
 - Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Time series, 1992-1996 A

Income tax before credits

- Classified by:
 - Size of adjusted gross income 1.4
- Definition pg 96
- Reported on:
 - Returns with modified taxable income ... 3.1
 - Returns with itemized deductions 2.1
- Time series, 1992-1996 A

Income tax less credits

- Time series, 1992-1996 A

Income tax withheld

- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 3.3
- Definition pg 96
- Reported on:
 - Returns with itemized deductions classified by marital status 2.2
- Time series, 1992-1996 A

Individual retirement arrangement (IRA)**deductible payments, adjustment**

(See also Primary and secondary IRA payments)

- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 1.4
- Definition pg 96
- Reported on:
 - Returns with itemized deductions classified by marital status 2.2
- Time series, 1992-1996 A

Individual retirement arrangement (IRA)**taxable distributions**

- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 1.4
- Definition pg 96
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Time series, 1992-1996 A

Interest paid deduction

- Classified by marital status 1.3
- Definition pg 97
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Type of interest paid deduction 2.1

Interest received

(See Taxable interest received)

Interest, tax-exempt

(See Tax-exempt interest)

Investment interest expense deduction

(See Interest paid deduction)

Itemized deductions

(See Total itemized deductions and also specific type)

- Change in Law pg 10

Itemized deduction limitation

- Classified by:
 - Marital status 2.2
- Reported on:
 - Returns with itemized deductions 2.1

J**Joint returns of married persons**

(See also Marital filing status)

- Classified by:
 - Each rate at which tax was computed 3.6
 - Marginal tax rate 3.4
 - Size of adjusted gross income 1.2
 - Sources of income 1.3
 - Type of exemption 2.4

| | |
|-------------------------------------|-----|
| Reported on: | |
| Returns with itemized deductions | |
| classified by marital status | 2.2 |
| Returns with total income tax | 3.2 |

K

Keogh retirement plan

(See Payments to a Keogh plan)

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

L

Long-term capital gain or loss

(See also Sales of capital assets, net gain or loss)

| | |
|-------------------------------------|-----|
| Classified by: | |
| Size of adjusted gross income | 1.4 |

Long-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

| | |
|-------------------------------------|-----|
| Classified by: | |
| Size of adjusted gross income | 1.4 |

Long-term loss carryover

(See also Sales of capital assets, net gain or loss)

| | |
|-------------------------------------|-----|
| Classified by: | |
| Size of adjusted gross income | 1.4 |

M

Marginal tax rates

(See also Tax generated)

| | |
|-----------------------------------|----------|
| Definition | pg 97 |
| Reported on returns with modified | |
| taxable income | 3.4, 3.6 |

Marital filing status

| | |
|---|-------|
| Classified by: | |
| Each rate at which tax was computed | 3.6 |
| Marginal tax rate | 3.4 |
| Size of adjusted gross income | 1.2 |
| Sources of income | 1.3 |
| Definition | pg 98 |
| Reported on returns with itemized | |
| deductions | 2.2 |
| Type of exemption | 2.4 |

Medical and dental expenses deduction

| | |
|--|-------|
| Classified by marital status | 1.3 |
| Definition | pg 98 |
| Limitation | 2.1 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |

Method of estimation

| | |
|-------------------|-------|
| Description | pg 18 |
|-------------------|-------|

Minimum tax credit

| | |
|-------------------------------------|-------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Definition | pg 98 |
| Reported on returns with itemized | |
| deductions | 2.2 |
| Time series, 1992-1996 | A |

Miscellaneous itemized deductions

| | |
|--|-------|
| Classified by marital status | 1.3 |
| Definition | pg 98 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |

Miscellaneous medical expenses

(See Medical and dental expenses deduction)

Miscellaneous deductions other than gambling

| | |
|--|-------|
| Definition | pg 98 |
| Returns with itemized deductions | 2.1 |

Modified taxable income

| | |
|--------------------------------------|----------|
| Classified by: | |
| Marginal tax rate | 3.4 |
| Size of adjusted gross income | 3.1, 3.5 |
| Tax generated at each rate | 3.6 |
| Tax generated at specific rate | 3.5 |
| Definition | pg 99 |

Moving expenses adjustment

| | |
|-------------------------------------|-------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| Definition | pg 99 |

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

N**Net capital gain in AGI less loss**

Definition pg 99

Time series, 1992-1996 A

Net operating loss

Classified by size of adjusted gross

income 1.4

Definition pg 99

Time series, 1992-1996 A

Nonconventional source fuel credit

Classified by:

Marital status 1.3

Size of adjusted gross income 3.3

Definition pg 99

Nondeductible passive losses

(See also Rent and royalty net income or loss)

Classified by 1979 income concept B

Definition pg 99

Nontaxable returns

(See also Taxable returns)

Classified by size of AGI 1.2,1.4,2.3,3.3

Reported on:

Returns with itemized deductions 2.1

Number of exemptions

Classified by:

Size of adjusted gross income 1.4

Type of exemption and size of

adjusted gross income 2.3

Type of exemption and marital status 2.4

Reported on:

Returns with itemized deductions 2.1

Time series, 1992-1996 A

O**Other adjustments**

(See also Statutory adjustments)

Classified by:

Size of adjusted gross income 1.4

Time series, 1992-1996 A

Other contributions

(See Contributions deduction)

Other dependents

(See Exemptions)

Other income or loss

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 99

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1992-1996 A

Other payments

Definition pg 100

Time series, 1992-1996 A

Other tax credits

Classified by:

Size of adjusted gross income 3.3

Definition pg 100

Other taxes deduction

(See also Taxes paid deduction)

Definition pg 100

Reported on returns with itemized

deductions 2.1

Other than cash contributions deduction

(See Contributions deduction)

Overpayment

(See also Credit to 1997 estimated tax)

Credited to 1997 estimated tax:

Classified by:

Size of adjusted gross income 3.3

Definition pg 100

Refunded:

Classified by:

Marital status 1.3

Size of adjusted gross income 3.3

Returns with itemized deductions

classified by marital status 2.2

| | |
|---|---|
| Time series, 1992-1996 A | Definition pg 101 |
| Total 3.3 | Time series, 1992-1996 A |
| P | |
| Parent exemptions (See Exemptions) | |
| Parents' election to report child's interest and dividends | |
| Definition pg 100 | |
| Reported on returns with modified taxable income 3.4,3.5,3.6 | |
| Classified by: | |
| Marital status 3.4, 3.6 | |
| Size of adjusted gross income 3.5 | |
| Partnership and S corporation net income or loss | |
| Classified by: | |
| Marital status 1.3 | |
| Size of adjusted gross income 1.4 | |
| 1979 income concept B | |
| Definition pg 100 | |
| Reported on: | |
| Returns with itemized deductions 2.1 | |
| Classified by marital status 2.2 | |
| Payment with request for extension of filing time | |
| Classified by: | |
| Size of adjusted gross income 3.3 | |
| Definition pg 101 | |
| Time series, 1992-1996 A | |
| Payments to a Keogh plan | |
| Classified by: | |
| Marital status 1.3 | |
| Size of adjusted gross income 1.4 | |
| Definition pg 101 | |
| Reported on: | |
| Returns with itemized deductions classified by marital status 2.2 | |
| Time series, 1992-1996 A | |
| Penalty tax on qualified retirement plans | |
| Classified by: | |
| Size of adjusted gross income 3.3 | |
| | Pensions and annuities |
| | Classified by: |
| | Marital status 1.3 |
| | Size of adjusted gross income 1.4 |
| | 1979 income concept B |
| | Definition pg 101 |
| | Reported on: |
| | Returns with itemized deductions 2.1 |
| | Classified by marital status 2.2 |
| | Time series, 1992-1996 A |
| | Personal exemption (See Exemptions) |
| | Personal interest deductions (See Interest paid deduction) |
| | Personal interest paid (See also Interest paid deduction) |
| | Personal property taxes deduction (See also Taxes paid deduction) |
| | Definition pg 102 |
| | Reported on returns with itemized deductions 2.1 |
| | Population and sample |
| | Reported on Forms 1040, 1040A, and 1040EZ C |
| | Predetermined estimated tax penalty |
| | Classified by: |
| | Size of adjusted gross income 3.3 |
| | Definition pg 102 |
| | Time series, 1992-1996 A |
| | Prescription medicine and drug expenses (See Medical and dental expenses deduction) |
| | Primary IRA Payments (See also Individual retirement arrangement deductible payments, adjustment) |
| | Classified by: |
| | Marital status 1.3 |
| | Size of adjusted gross income 1.4 |
| | Reported on: |

| | |
|--|-----|
| Returns with itemized deductions classified by marital status | 2.2 |
| Time series, 1992-1996 | A |

R

Real estate taxes

(See also Taxes paid deduction)

| | |
|---|--------|
| Definition | pg 102 |
| Reported on returns with itemized deductions | 2.1 |

Recapture taxes

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Refund

(See also Overpayment refunded)

| | |
|------------------|--------|
| Definition | pg 102 |
|------------------|--------|

Refund credited to next year

(See also Credit to 1996 estimated tax)

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Regular tax computation

| | |
|-------------------------------------|--------|
| Classified by: | |
| Size of adjusted gross income | 3.1 |
| Definition | pg 102 |

Rent and royalty net income or loss

| | |
|--|--------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| Definition | pg 102 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |

Rent net income or loss

| | |
|-------------------------------------|--------|
| Classified by: | |
| Size of adjusted gross income | 1.4 |
| Definition | pg 103 |

Requirements for filing

| | |
|-------------------|------|
| Description | pg 8 |
|-------------------|------|

Retrospective income concept

| | |
|---|-------|
| Classified by size of adjusted gross income and 1979 concept | B |
| Description | pg 11 |

Royalty net income or loss

Classified by:

| | |
|-------------------------------------|--------|
| Size of adjusted gross income | 1.4 |
| Definition | pg 103 |

S

S corporation

(See partnership and S corporation net income or loss)

Salaries and wages

Classified by:

| | |
|--|--------|
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| 1979 income concept | B |
| Definition | pg 103 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1992-1996 | A |

Sales of capital assets, net gain or loss

Classified by:

| | |
|--|--------|
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| 1979 income concept | B |
| Definition | pg 103 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |

Sales of capital assets reported on Schedule D

Classified by:

| | |
|-------------------------------------|-----|
| Size of adjusted gross income | 1.4 |
|-------------------------------------|-----|

Sales of property other than capital assets, net gain or loss

Classified by:

| | |
|--|--------|
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| Definition | pg 104 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1992-1996 | A |

Schedule D gain subject to 28% tax rate

Classified by:

Size of adjusted gross income 1.4

Secondary IRA payments

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

Marital status 1.3

Size of gross adjusted income 1.4

Definition pg 104

Reported on:

Returns with itemized deduction

classified by marital status 2.2

Time series, 1992-1996 A

Self-employed health insurance deduction

Change in Law pg 11

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 104

Time series, 1992-1996 A

Self-employment tax

(See also Deduction of self-employment tax)

Change in Law pg 11

Classified by:

Size of adjusted gross income 3.3

Definition pg 104

Time series, 1992-1996 A

Separate returns of married persons

(See also Marital filing status)

Classified by:

Each rate at which tax was computed 3.6

Marginal tax rate 3.4

Size of adjusted gross income 1.2

Sources of income 1.3

Type of exemption 2.4

Reported on returns with itemized deductions

classified by marital status 2.2

Short-term capital gain or loss

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

income 1.4

Short-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

income 1.4

Short-term loss carryover

(See also Sales of capital assets, net gain or loss)

Classified by size of adjusted gross

income 1.4

Single persons, returns of

(See also Marital filing status)

Classified by:

Each rate at which tax was computed 3.6

Marginal tax rate 3.4

Size of adjusted gross income 1.2

Sources of income 1.3

Type of exemption 2.4

Reported on returns with itemized deductions

classified by marital status 2.2

Size of adjusted gross income

Classified by:

Marital status 1.2

Selected income and tax items 1.1

Size of adjusted gross income 3.3

Sources of income 1.4

Type of tax computation 3.1

1979 income concept B

Definition pg 105

Reported on:

Returns with earned income credit 2.5

Returns with itemized deductions 2.1

Returns with modified taxable

income 3.1, 3.6

Returns with total income tax 3.2

Type of exemption 2.3

Size of income

Classified by size of adjusted gross

income and by 1979 concept B

Social security benefits

Benefits in adjusted gross income:

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 105

Reported on:

| | |
|--|-----|
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1992-1996 | A |

Social security and Medicare tax on tip income

| | |
|------------------------------|--------|
| Classified by: | |
| Marital status | 3.3 |
| Definition | pg 105 |
| Time series, 1992-1996 | A |

Sources of income

(See also specific type)

| | |
|--|-----|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |

Sources of data

(See description of sample)

Spouse IRA

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Standard deduction

(See also Basic and additional standard deductions)

| | |
|------------------------------------|--------|
| Change in Law | pg 11 |
| Classified by: | |
| Marital status..... | 1.2 |
| Size of adjusted gross income..... | 1.2 |
| Definition | pg 105 |
| Time series, 1992-1996 | A |

State income tax refunds

(See Taxes paid deduction)

| | |
|--|--------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| Definition | pg 106 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1992-1996 | A |

State and local income taxes

| | |
|------------------|--------|
| Definition | pg 106 |
|------------------|--------|

| | |
|--|-----|
| Reported on returns with itemized deductions | 2.1 |
|--|-----|

Statutory adjustments

(See also specific type)

| | |
|--|--------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| 1979 income concept | B |
| Definition | pg 106 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1992-1996 | A |
| Type of adjustment | 1.4 |

Surviving spouses, returns of

(See also Marital filing status)

| | |
|---|-----|
| Classified by: | |
| Each rate at which tax was computed | 3.6 |
| Marginal tax rate | 3.4 |
| Sources of income | 1.3 |
| Size of adjusted gross income | 1.2 |
| Type of exemption | 2.4 |
| Reported on returns with itemized deductions classified by marital status ... | 2.2 |

T

Tax credits

(See also specific type)

| | |
|--|-----|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| 1979 income concept | B |
| Reported on: | |
| Returns with modified taxable income ... | 3.1 |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1992-1996 | A |
| Type of credit | 3.3 |

Tax due at time of filing

| | |
|-------------------------------------|--------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Definition | pg 106 |
| Reported on: | |
| Returns with itemized deductions | |

| | |
|---|--|
| classified by marital status 2.2 | |
| Time series, 1992-1996 A | |
| Tax generated | |
| Classified by: | |
| Each rate at which tax was computed 3.6 | |
| Marginal tax rate 3.4 | |
| Marital status..... 3.4 | |
| Size of adjusted gross income..... 3.5 | |
| Tax generated at specified rate 3.5 | |
| Definition pg 106 | |
| Reported on returns with modified taxable income 3.1 | |
| Tax items | |
| (See also specific type) | |
| Classified by: | |
| Accumulated size of adjusted gross income 1.1 | |
| Marital status 1.3 | |
| Size of adjusted gross income ... 1.2, 1.4, 3.3 | |
| 1979 income concept B | |
| Reported on: | |
| Returns with modified taxable income ... 3.1 | |
| Returns with itemized deductions 2.1 | |
| Classified by marital status 2.2 | |
| Time series, 1992-1996 A | |
| Tax liability | |
| Classified by: | |
| Marital status 1.3 | |
| Size of adjusted gross income 3.3 | |
| Reported on: | |
| Returns with itemized deductions classified by marital status 2.2 | |
| Time series, 1992-1996 A | |
| Tax payments | |
| (See also specific type) | |
| Classified by: | |
| Marital status 1.3 | |
| Size of adjusted gross income 3.3 | |
| Definition pg 107 | |
| Reported on: | |
| Returns with itemized deductions classified by marital status 2.2 | |
| Time series, 1992-1996 A | |
| Tax penalty | |
| (See also Predetermined estimated tax penalty) | |
| Definition pg 107 | |
| Time series, 1992-1996 A | |
| Tax preparation fee | |
| (See also Miscellaneous itemized deductions) | |
| Definition pg 107 | |
| Reported on returns with itemized deductions 2.1 | |
| Tax rates | |
| (See Income tax withheld) | |
| Tax withheld | |
| (See Income tax withheld) | |
| Tax-exempt interest | |
| Classified by: | |
| Marital status 1.3 | |
| Size of adjusted gross income 1.4 | |
| Definition pg 108 | |
| Reported on: | |
| Returns with itemized deductions 2.1 | |
| Classified by marital status 2.2 | |
| Time series, 1992-1996 A | |
| Taxable income | |
| Classified by: | |
| Accumulated size of adjusted gross income 1.1 | |
| Marital status 1.2, 1.3 | |
| Size of agi 1.1, 1.2, 1.4, 3.5 | |
| 1979 income concept B | |
| Tax generated at specific rate 3.5 | |
| Definition pg 108 | |
| Reported on: | |
| Returns with itemized deductions 2.1 | |
| Classified by marital status 2.2 | |
| Time series, 1992-1996 A | |
| Taxable interest | |
| Classified by: | |
| Marital status 1.3 | |
| Size of adjusted gross income 1.4 | |
| 1979 income concept B | |
| Definition pg 108 | |
| Reported on: | |
| Returns with itemized deductions 2.1 | |

| | |
|------------------------------------|-----|
| Classified by marital status | 2.2 |
| Time series, 1992-1996 | A |

Taxable IRA

(See Individual retirement arrangement (IRA) taxable distributions)

Taxable pensions and annuities

(See Pensions and annuities)

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Taxable returns

(See also Nontaxable returns)

| | |
|--|-------------------------|
| Classified by: | |
| Accumulated size of agi | 1.1 |
| Size of adjusted gross income | 1.1, 1.2, 1.4, 2.3, 3.3 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |

Taxable social security

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Taxes paid deduction

| | |
|--|--------|
| Classified by marital status | 1.3 |
| Definition | pg 109 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Type of taxes paid deduction | 2.1 |

Total credits

(See also Tax credits and Total tax credits)

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Total income

| | |
|------------------|--------|
| Definition | pg 109 |
|------------------|--------|

Total income, net gain less loss

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Total income tax

| | |
|---|-----|
| As percentage of adjusted gross income | 3.2 |
| Type of tax computation | 3.1 |
| As percentage of taxable income | 1.1 |
| Average | 1.1 |
| Type of tax computation | 3.1 |

Classified by:

| | |
|---|----------|
| Accumulated size of adjusted gross income | |
| Each rate at which tax was computed | 3.6 |
| Marital status | 1.2, 1.3 |
| Number of exemptions | 2.4 |
| Size of adjusted gross income | |
| 1.1, 1.2, 2.1, 3.2, 3.3 | |
| 1979 income concept | B |
| Type of exemption | 2.3 |
| Definition | pg 109 |
| Reported on: | |
| Returns with earned income credit | 2.5 |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Returns with modified taxable income ... | 3.1 |

Total itemized deductions

| | |
|--|----------|
| Classified by: | |
| Marital status | 1.2, 1.3 |
| Size of adjusted gross income | 1.2, 1.4 |
| 1979 income concept | B |
| Definition | pg 109 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Limitation reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1992-1996 | A |
| Type of deduction | 2.1 |

Total miscellaneous deductions

(See miscellaneous deductions)

Total payments

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Total rent and royalty income or loss

| | |
|------------------|--------|
| Definition | pg 109 |
|------------------|--------|

Total standard deduction

(See Standard deduction)

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Total statutory adjustments

(See Statutory adjustments)

| | |
|------------------------------|---|
| Time series, 1992-1996 | A |
|------------------------------|---|

Total tax credits

(See Tax credits)

Definition pg 110

Total tax liability

(See Tax liability)

Definition pg 110

Type of tax computation

Classified by size of adjusted gross

income 3.1

Definition pg 110

U**Unemployment compensation**

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 110

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1992-1996 A

Unreimbursed employee business expense

(See also Miscellaneous itemized deductions and employee business expense)

Definition pg 110

Reported on returns with itemized

deductions 2.1

